



LOGAN COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
November 30, 2012



CliftonLarsonAllen

LOGAN COUNTY, ILLINOIS

TABLE OF CONTENTS

			PAGE
INTRODUCTORY SECTION			
Table of Contents			i
 FINANCIAL SECTION			
Independent Auditor's Report			1
		STATEMENT	
Basic Financial Statements:			
Government-wide Financial Statements:			
Statement of Net Assets	1		3
Statement of Activities.....	2		4
Fund Financial Statements:			
Balance Sheet - Governmental Funds	3		6
Reconciliation of Governmental Funds Balance Sheet to Statement of Net Assets	4		8
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	5		9
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to Statement of Activities	6		11
Statement of Fiduciary Assets and Liabilities - Fiduciary Funds	7		12
Notes to Basic Financial Statements			13
Required Supplementary Information (Unaudited):			
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund.....			42
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Major Special Revenue Funds.....			43
Illinois Municipal Retirement Fund - Schedule of Funding Progress.....			45
Other Post-Employment Benefits - Schedule of Funding Progress.....			46
Notes to Required Supplementary Information			47

LOGAN COUNTY, ILLINOIS

TABLE OF CONTENTS

	PAGE
FINANCIAL SECTION (CONTINUED)	
General Fund:	
Account Descriptions.....	48
Balance Sheet - By Account.....	49
Schedule of Revenues, Expenditures, and Changes in Fund Balance - By Account.....	51
General Account:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	53
Liability Insurance Account:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	65
County Farm Account:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	66
Airport Operating Account:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	67
Working Cash Account:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance.....	68
County Health Department Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	69
Illinois Municipal Retirement Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	72
County Highway Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	73
County Motor Fuel Tax Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance.....	74
County Bridge Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	75

LOGAN COUNTY, ILLINOIS

TABLE OF CONTENTS

	PAGE
FINANCIAL SECTION (CONTINUED)	
Nonmajor Special Revenue Fund Descriptions.....	76
Nonmajor Capital Projects Fund Description.....	79
Combining Balance Sheet - Nonmajor Governmental Funds	80
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	88
Governmental Fund Types - Nonmajor Funds: Special Revenue Funds:	
Matching Tax Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	96
Ambulance Service Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	97
Animal Control Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	98
Tuberculosis Sanitarium Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	99
Senior Citizens Tax Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	100
Emergency Management Agency Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	101
State's Attorney's Automation Fund:	
Schedule of Revenues, Expenditures, and Changes In Fund Balance	102
Cooperative Extension Service Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	103
GIS Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	104
Child Support Maintenance Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	105
State's Attorney's State Forfeiture Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	106

LOGAN COUNTY, ILLINOIS

TABLE OF CONTENTS

	PAGE
FINANCIAL SECTION (CONTINUED)	
Governmental Fund Types - Nonmajor Funds (Continued):	
Special Revenue Funds (Continued):	
Sheriff's Drug Forfeiture Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	107
Court Automation Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	108
County Clerk's Document Storage System Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	109
Hotel Operators' Occupation Tax Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	110
Drug Investigation Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	111
Court Security Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	112
Solid Waste Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	113
Court Document Storage Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	114
Tax Sale Automation Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	115
911 Emergency System Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	116
Public Safety Complex Communications Equipment Replacement Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	117

LOGAN COUNTY, ILLINOIS

TABLE OF CONTENTS

	PAGE
FINANCIAL SECTION (CONTINUED)	
Governmental Fund Types - Nonmajor Funds (Continued):	
Special Revenue Funds (Continued):	
Historic Sites Motel Tax Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	118
Probation Services Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	119
Coroner Fees Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	120
Law Library Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	121
State's Attorney's Federal Forfeiture Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	122
Indemnity Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	123
Tax Sale in Error Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	124
Inmate Benefit Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	125
Police Vehicle Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	126
Circuit Clerk Operation and Administrative Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	127
Capital Projects Fund:	
Airport Capital Improvement Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	128
Agency Funds:	
Fund Descriptions.....	129
Combining Statement of Changes in Assets and Liabilities	130

Independent Auditor's Report

Chairman and Members of the County Board
Logan County, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Logan County, Illinois (County) as of and for the year ended November 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Logan County, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Logan County, Illinois as of November 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated April 16, 2013 on our consideration of the Logan County, Illinois' internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Major Funds on pages 42 through 44, the table of the analysis of funding progress related to historical pension and other post-employment benefits information on pages 45 and 46, and note to required supplementary information on page 47 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. However, we did not audit the information and express no opinion on it. Logan County, Illinois has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Logan County, Illinois' basic financial statements. The accompanying other supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The combining individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole. We have also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements for the year ended November 30, 2011, which are not presented with the accompanying financial statements. In our report dated March 30, 2012, we expressed unqualified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. In our opinion, the 2011 comparative data in the individual fund financial statements and schedules is fairly stated in all material respects in relation to the basic financial statements for the year ended November 30, 2011 taken as a whole.

CliftonLarsonAllen LLP

Peoria, Illinois
April 16, 2013

**LOGAN COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
November 30, 2012**

STATEMENT 1

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 4,293,313
Certificates of deposit, at cost	5,585,189
Receivables:	
Sales tax	278,804
Income and replacement taxes	234,212
Property taxes	3,502,150
Grants	363,553
Interest	11,259
State salary reimbursements	103,522
Motor fuel tax receivable	33,836
Accounts	259,406
Inventory	6,742
Prepaid items	72,470
Capital assets not being depreciated	927,158
Capital assets being depreciated, net	6,554,781
Net postemployment benefits asset	<u>53,308</u>
TOTAL ASSETS	<u>\$ 22,279,703</u>
LIABILITIES AND NET ASSETS	
LIABILITIES	
Accounts payable	\$ 648,813
Accrued salaries	79,300
Accrued interest payable	4,141
Unearned revenue - property taxes	3,502,150
Unearned revenue - other	51,635
Short-term obligations, due within one year:	
Compensated absences payable	150,295
Debt certificate	23,500
Capital leases	62,088
Long-term obligations, due in more than one year:	
Compensated absences payable	50,098
Debt certificate	377,500
Capital leases	12,257
Pension obligation	<u>242,037</u>
Total liabilities	<u>5,203,814</u>
NET ASSETS	
Invested in capital assets, net of related debt	7,407,594
Restricted for:	
General government	235,282
Tuberculosis sanitarium	145,534
Public health	119,389
Public safety	47,971
Judiciary and court related	759,087
Transportation	4,451,817
Retirement	368,077
County development	261,442
Unrestricted net assets	<u>3,279,696</u>
Total net assets	<u>17,075,889</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 22,279,703</u>

The accompanying notes are an integral part of the financial statements.

**LOGAN COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
Year Ended November 30, 2012**

<u>Functions/Programs</u>	<u>Expenses</u>
Governmental activities:	
General government	\$ 1,791,027
Public health	3,634,759
Public safety	3,820,328
Judiciary and court related	2,540,772
Transportation	1,814,936
County development	614,018
Interest on long-term debt	<u>36,646</u>
 TOTAL	 <u>\$ 14,252,486</u>

STATEMENT 2

<u>Program Revenues</u>			Net (Expense) Revenue and Changes in Net Assets Governmental Activities
<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
\$ 397,094	\$ 204,241	\$ -	\$ (1,189,692)
1,298,435	1,354,192	-	(982,132)
1,116,859	115,663	-	(2,587,806)
1,133,606	388,294	-	(1,018,872)
343,828	-	42,693	(1,428,415)
249,792	-	-	(364,226)
<u>-</u>	<u>-</u>	<u>-</u>	<u>(36,646)</u>
<u>\$ 4,539,614</u>	<u>\$ 2,062,390</u>	<u>\$ 42,693</u>	<u>(7,607,789)</u>
General revenues:			
Taxes:			
Property taxes and payments in lieu of taxes			3,465,865
Income and replacement tax			1,183,104
Sales tax			1,692,038
Motor fuel taxes			603,758
Other taxes			160,741
Investment earnings			49,750
Franchise taxes based on gross receipts and other fees			20,775
Miscellaneous			<u>27,016</u>
Total general revenues			<u>7,203,047</u>
Change in net assets			(404,742)
Net assets, beginning of year			<u>17,480,631</u>
Net assets, end of year			<u>\$ 17,075,889</u>

The accompanying notes are an integral part of the financial statements.

**LOGAN COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2012**

	General Fund	County Health Department Fund
ASSETS		
Cash and cash equivalents	\$ 752,980	\$ 436,123
Certificates of deposit, at cost	2,820	107,369
Receivables:		
Sales tax	278,804	-
Income and replacement taxes	234,212	-
Property taxes	1,658,407	332,847
Grants	21,974	289,707
Interest	-	-
State salary reimbursements	103,522	-
Motor fuel tax allotment	-	-
Accounts	17,768	164,694
Inventory	6,742	-
Prepaid items	72,470	-
Due from other funds	65,700	-
TOTAL ASSETS	\$ 3,215,399	\$ 1,330,740
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 123,041	\$ 52,259
Accrued salaries	-	64,413
Due to other funds	9,600	88,500
Unearned revenue - property taxes	1,658,407	332,847
Unearned revenue - other	-	4,569
Total liabilities	1,791,048	542,588
Fund balances:		
Nonspendable:		
Inventory	6,742	-
Prepays	72,470	-
Restricted for:		
General government	-	-
Tuberculosis Sanitarium	-	-
Public health	-	-
Public safety	27,695	-
Judiciary and court related	-	-
Transportation	-	-
Retirement	-	-
County development	-	-
Committed to:		
General government	-	-
County development	-	-
Assigned to:		
General government	146,862	-
Working Cash	52,944	-
Capital projects	-	-
Public health	-	788,152
Public safety	-	-
Judiciary and court related	-	-
Transportation	179,242	-
Retirement	-	-
Unassigned	938,396	-
Total fund balances	1,424,351	788,152
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,215,399	\$ 1,330,740

<u>Major Governmental Funds</u>					
<u>Illinois Municipal Retirement Fund</u>	<u>County Highway Fund</u>	<u>County Motor Fuel Tax Fund</u>	<u>County Bridge Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Activities</u>
\$ 311,614	\$ 198,999	\$ 493,806	\$ 126,098	\$ 1,973,693	\$ 4,293,313
-	100,000	3,650,000	825,000	900,000	5,585,189
-	-	-	-	-	278,804
-	-	-	-	-	234,212
500,000	315,000	-	150,000	545,896	3,502,150
-	-	-	-	51,872	363,553
-	-	11,259	-	-	11,259
-	-	-	-	-	103,522
-	-	33,836	-	-	33,836
-	-	-	-	76,944	259,406
-	-	-	-	-	6,742
-	-	-	-	-	72,470
<u>58,464</u>	<u>17,328</u>	<u>-</u>	<u>-</u>	<u>9,600</u>	<u>151,092</u>
<u>\$ 870,078</u>	<u>\$ 631,327</u>	<u>\$ 4,188,901</u>	<u>\$ 1,101,098</u>	<u>\$ 3,558,005</u>	<u>\$ 14,895,548</u>
\$ -	\$ 13,617	\$ 12,656	\$ 318,594	\$ 128,646	\$ 648,813
-	14,887	-	-	-	79,300
-	17,894	27,998	-	7,100	151,092
500,000	315,000	-	150,000	545,896	3,502,150
-	-	47,066	-	-	51,635
<u>500,000</u>	<u>361,398</u>	<u>87,720</u>	<u>468,594</u>	<u>681,642</u>	<u>4,432,990</u>
-	-	-	-	-	6,742
-	-	-	-	-	72,470
-	-	-	-	235,282	235,282
-	-	-	-	145,534	145,534
-	-	-	-	119,389	119,389
-	-	-	-	20,276	47,971
-	-	-	-	759,087	759,087
-	-	3,023,370	503,264	925,183	4,451,817
368,077	-	-	-	-	368,077
-	-	-	-	261,442	261,442
-	-	-	-	9,704	9,704
-	-	-	-	3,900	3,900
-	-	-	-	498	147,360
-	-	-	-	-	52,944
-	-	-	-	20,018	20,018
-	-	-	-	65,219	853,371
-	-	-	-	202,951	202,951
-	-	-	-	116	116
-	269,929	1,077,811	129,240	111,208	1,767,430
2,001	-	-	-	-	2,001
-	-	-	-	(3,444)	934,952
<u>370,078</u>	<u>269,929</u>	<u>4,101,181</u>	<u>632,504</u>	<u>2,876,363</u>	<u>10,462,558</u>
<u>\$ 870,078</u>	<u>\$ 631,327</u>	<u>\$ 4,188,901</u>	<u>\$ 1,101,098</u>	<u>\$ 3,558,005</u>	<u>\$ 14,895,548</u>

The accompanying notes are an integral part of the financial statements.

**LOGAN COUNTY, ILLINOIS
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO STATEMENT OF NET ASSETS
November 30, 2012**

Total fund balances - governmental funds		\$ 10,462,558
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		7,481,939
Other long-term assets are not available to pay for current period expenditures and, therefore, are not reported in the funds:		
Pension obligation		(242,037)
Net postemployment benefit asset		53,308
Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due.		(4,141)
Some liabilities reported in the statement of net assets do not require the use of current financial resources and, therefore, are not reported as liabilities in governmental funds. These liabilities consist of:		
Compensated absences payable	\$ (200,393)	
Debt certificate	(401,000)	
Capital leases	<u>(74,345)</u>	
Total long-term liabilities		<u>(675,738)</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES		<u>\$ 17,075,889</u>

The accompanying notes are an integral part of the financial statements.

LOGAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended November 30, 2012

	County General Fund	County Health Department Fund
REVENUES		
Property taxes and payments in lieu of taxes	\$ 1,451,726	\$ 326,544
Income and replacement taxes	1,112,810	-
Sales tax	1,692,038	-
Hotel and historic site tax	-	-
Inheritance tax and other taxes	2,543	-
Other intergovernmental revenues	587,222	-
Federal and state operating and capital grants	221,967	1,354,192
Fines, fees, forfeitures, and licenses	1,294,801	-
Charges for services	210,245	1,160,053
Interest and investment income	8,457	1,940
Other revenues	<u>90,210</u>	<u>48,648</u>
Total revenues	<u>6,672,019</u>	<u>2,891,377</u>
EXPENDITURES		
Current:		
General government	1,578,605	-
Public health	-	3,300,398
Public safety	2,181,454	-
Judiciary and court related	1,899,706	-
Transportation	106,950	-
County development	279,553	-
Retirement system	-	-
Capital outlay	117,800	-
Debt service:		
Principal	81,499	35,913
Interest	<u>38,053</u>	<u>698</u>
Total expenditures	<u>6,283,620</u>	<u>3,337,009</u>
Excess (deficiency) of revenues over expenditures	<u>388,399</u>	<u>(445,632)</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	56,648	43,398
Transfers out	<u>(94,140)</u>	<u>-</u>
Total other financing sources (uses)	<u>(37,492)</u>	<u>43,398</u>
CHANGE IN FUND BALANCES	350,907	(402,234)
FUND BALANCES AT BEGINNING OF YEAR	<u>1,073,444</u>	<u>1,190,386</u>
FUND BALANCES AT END OF YEAR	<u>\$ 1,424,351</u>	<u>\$ 788,152</u>

Major Governmental Funds					
Illinois Municipal Retirement Fund	County Highway Fund	County Motor Fuel Tax Fund	County Bridge Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 756,642	\$ 255,761	\$ -	\$ 142,202	\$ 532,990	\$ 3,465,865
70,294	-	-	-	-	1,183,104
-	-	-	-	-	1,692,038
-	-	-	-	158,198	158,198
-	-	-	-	-	2,543
-	-	603,758	-	-	1,190,980
-	-	-	-	106,678	1,682,837
-	-	-	-	1,012,761	2,307,562
-	23,021	98,558	9,773	100,203	1,601,853
-	72	28,496	7,369	3,416	49,750
-	367,042	-	15,700	391,956	913,556
<u>826,936</u>	<u>645,896</u>	<u>730,812</u>	<u>175,044</u>	<u>2,306,202</u>	<u>14,248,286</u>
-	-	-	-	41,850	1,620,455
-	-	-	-	175,754	3,476,152
-	-	-	-	940,633	3,122,087
-	-	-	-	251,015	2,150,721
-	751,240	942,771	47,341	130,884	1,979,186
-	-	-	-	331,104	610,657
762,341	-	-	-	-	762,341
-	90,057	473,791	-	113,849	795,497
-	-	-	-	-	117,412
-	-	-	-	-	38,751
<u>762,341</u>	<u>841,297</u>	<u>1,416,562</u>	<u>47,341</u>	<u>1,985,089</u>	<u>14,673,259</u>
<u>64,595</u>	<u>(195,401)</u>	<u>(685,750)</u>	<u>127,703</u>	<u>321,113</u>	<u>(424,973)</u>
-	-	150,000	-	94,140	344,186
-	-	(150,000)	-	(100,046)	(344,186)
-	-	-	-	(5,906)	-
64,595	(195,401)	(685,750)	127,703	315,207	(424,973)
<u>305,483</u>	<u>465,330</u>	<u>4,786,931</u>	<u>504,801</u>	<u>2,561,156</u>	<u>10,887,531</u>
<u>\$ 370,078</u>	<u>\$ 269,929</u>	<u>\$ 4,101,181</u>	<u>\$ 632,504</u>	<u>\$ 2,876,363</u>	<u>\$ 10,462,558</u>

The accompanying notes are an integral part of the financial statements.

**LOGAN COUNTY, ILLINOIS
RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO STATEMENT OF ACTIVITIES
Year Ended November 30, 2012**

Net change in fund balances - total governmental funds \$ (424,973)

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount that by which capital outlays exceeded depreciation in the current period.

Capital outlay	795,497
Depreciation expense	<u>(881,213)</u>
	<u>(85,716)</u>

Repayment of debt principal or long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Principal or long-term debt repayments:	
Debt certificate	22,500
Notes payable	35,913
Capital leases	<u>58,999</u>
	<u>117,412</u>

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Accrued interest	2,105
Accrued compensated absences	68,326
Pension obligation	(110,859)
Other postemployment benefits	<u>28,963</u>
	<u>(11,465)</u>

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ (404,742)

The accompanying notes are an integral part of the financial statements.

LOGAN COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
November 30, 2012

	Agency Funds
ASSETS	
Cash and cash equivalents	\$ 737,894
Certificates of deposit, at cost	853,860
Interest and other receivables	200,262
Stamp inventory, at cost	<u>18,785</u>
TOTAL ASSETS	<u>\$ 1,810,801</u>
LIABILITIES	
Accounts payable	\$ 54,352
Bail bonds outstanding	197,979
Due to township road districts	1,183,125
Due to taxing bodies	32,813
Due to others	222,202
Due to other governments	<u>120,330</u>
TOTAL LIABILITIES	<u>\$ 1,810,801</u>

The accompanying notes are an integral part of the financial statements.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Logan County, Illinois (County) is a governmental entity located in Central Illinois. The County operates under a County Township form of government providing services, which include: public health, county development, judiciary, public safety, roads and bridges, and general administrative services. The Logan County Board (the Board) is the designated governing body of the County. The County's structure and legal activities are controlled by state statute. The primary function of the Board is to establish the various budgets for County funds and to levy taxes for County purposes. In addition, the Board adopts ordinances and rules pertaining to management and operations of County departments. Board members are elected from each of the County districts. The County Chairman is elected by the County Board.

Revenues are substantially generated as a result of taxes assessed and allocated to Logan County (examples would be property taxes, sales taxes, income taxes, and motor fuel taxes) and charges for services performed for constituents of the County and others. Logan County revenues are therefore primarily dependent on the economy within its territorial boundaries and nearby surrounding area. Taxable industry within the area is primarily agriculture, industrial, and retail.

The accounting policies of Logan County conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the more significant accounting policies.

(a) Financial Reporting Entity

For financial reporting purposes, in accordance with the *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100, Logan County, Illinois, is a primary government in that it is a county with a separately elected governing body - one that is elected by the citizens in a general, popular election and is fiscally independent of other units of government.

The County has developed criteria to determine whether other entities are component units of the County. Component units are legally separate organizations for which the elected officials of Logan County are financially accountable. Logan County would be considered financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will (significantly influence the programs, projects, activities, or level of services performed or provided by the organization) on the organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on Logan County (i.e., entitled to or can access the organization's resources, is legally obligated or has otherwise assumed the obligation to finance deficits of, or provide financial support to the organization, or is obligated in some manner for the debt of the organization). If an organization is fiscally dependent on Logan County, the County is considered financially accountable regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(a) Financial Reporting Entity (Continued)

The County Board Chairman and County Board make appointments of the governing boards of a number of fire protection, public water, and other districts. Even though the County Board may appoint a majority of the members of the respective districts, the members do not serve at the discretion of the County Board, that is, they can be removed only for cause. There are no indications that the County Board can impose its will over these districts and therefore has no financial accountability. These units are not considered component units of Logan County, Illinois.

Based on the foregoing criteria, there are no organizations which meet the criteria of a component unit of Logan County nor is Logan County dependent on any other entity.

(b) Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

(c) Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Agency funds assets and liabilities are accounted for using the accrual basis of accounting, as they have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied for budgetary purposes. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(c) Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 180 days of the end of the current fiscal period, except for property taxes, which must be collected within 60 days to be considered available. Taxes, including property taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance/net assets, revenues, and expenditures/expenses.

Governmental Funds

Governmental Funds are those through which governmental functions of the County are financed. The acquisition, use, and balances of the County's expendable resources and the related liabilities are accounted for through governmental funds. The County reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. This fund pays the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

County Health Department Fund - This fund is used to account for the levy and collection of the annual tax and other revenues for the payment of costs of maintaining a County health department.

Illinois Municipal Retirement Fund - This fund is used to collect taxes for the employer contribution to the State retirement system and the employer contribution to the Federal Social Security program.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(c) Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

Governmental Funds (Continued)

County Highway Fund - To account for the levy and collection of the annual tax for the purpose of improving, maintaining, repairing, and reconstructing certain County highways.

County Motor Fuel Tax Fund - This fund primarily supports capital projects (infrastructure) and maintenance of infrastructure with funding derived from the State's distribution of the County's share of the motor fuel tax collected by the State.

County Bridge Fund - To account for the levy and collection of the annual tax for the purpose of aiding in the constructing and repairing of County bridges, culverts, grade separations, and drainage structures.

Additional governmental fund types which are combined as nonmajor funds are as follows:

Special Revenue Funds - The Special Revenue Funds are utilized to account for revenues derived from specific sources which are usually required by law or regulation to be accounted for in separate funds.

Capital Projects Fund - The Capital Projects Fund is utilized to account for the acquisition or construction of major capital facilities which are not financed by other funds.

The County also reports the following fund type:

Fiduciary Funds

Agency Funds - The Agency Funds are utilized to account for monies and properties received and held by the County in a trustee or custodial capacity for other entities, such as employees, other governments or nonpublic organizations.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(d) Common Cash Account

Separate bank accounts are not maintained for all County funds. Instead, certain general, special revenue, capital project, and trust and agency funds maintain their cash balances in a common checking account. Accounting records are maintained to show the portion of the common cash balance attributable to each participating fund.

Earnings on the common checking account are allocated to the General Fund unless statutes require otherwise or the County Board has authorized otherwise. These respective allocations are made based on the average monthly balances by fund.

Certain funds participating in the common cash account incur overdrafts (deficits) in the account. These overdrafts result from expenditures which have been approved by the County Board and at year-end are reflected as amounts due to the respective "loaning" fund.

(e) Investments

Investments are stated at fair value, except money market investments and participating interest-earning investment contracts that have a remaining maturity at the time of purchase of one year or less, which are reported at amortized cost. Certificates of deposit are stated at cost, which approximates fair value.

(f) Receivables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

All trade and property tax receivables are shown net of an allowance for uncollectibles, if applicable.

(g) Inventories

Inventories are stated at cost. Inventories are accounted for under the consumption method whereby acquisitions are initially recorded in inventory accounts and charged as expenditures when used.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(h) Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the County's government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000, and an estimated useful life in excess of one year. Infrastructure with an initial, individual cost of \$50,000, including roads, bridges, streets, sidewalks, drainage systems, and lighting systems are also capitalized. Such assets are normally immovable and of value only to the County. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed.

In accordance with Governmental Accounting Standards Board Statement 34, the County has only prospectively reported all major general infrastructure assets since fiscal year 2004.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation on capital assets has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

<u>Category of Asset</u>	<u>Estimated Life</u>
Infrastructure and land improvements	20-100 years
Buildings and improvements	10-50 years
Machinery and equipment	5-25 years

(i) Long-term Liabilities

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net assets. In the fund financial statements the face amount of debt issued is reported as other financing sources.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(j) Accrued Compensated Absences

Certain County employees are annually granted vacation, sick, and personal leave in varying amounts depending on length of employment and department in which employed. Accumulated unpaid compensated absences are accrued when incurred in both the government-wide statements and the governmental funds. A liability is reported in the governmental funds only if it has matured (i.e., employee resigns or retires). The liability for compensated absences for governmental activities is liquidated by the General Fund or by the Special Revenue Fund from which the related employee's salary is normally paid.

(k) Budgetary Data

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

- (1) At a regular or special call meeting of the County Board in October, the proposed budget for the fiscal year commencing on the following December 1 is submitted for the General Fund, certain Special Revenue Funds, and Capital Projects Fund. The budget includes proposed expenditures and the means of financing them.
- (2) Prior to December 1, the budget is legally enacted through passage of an appropriation ordinance.
- (3) After adoption of the budget, further appropriations are prohibited. Transfers from one appropriation of any one fund to another appropriation of the same fund, not affecting the total amount appropriated, may be made at any meeting of the County Board by two-thirds vote of all members. Budget amendments were made during the fiscal year.
- (4) Formal budgetary integration is employed as a management control device during the year for the budgeted funds. Appropriation balances lapse at year end.

(l) Fund Balance Classification

Beginning with fiscal year 2011, the County implemented GASB Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(I) Fund Balance Classification (Continued)

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The County has classified inventory and prepaids as nonspendable fund balance.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The County has classified state and federal grants as being restricted because their use is restricted by granting agencies. The County has also classified property taxes and various fees and fines as being restricted because their use is restricted by state laws and regulations.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board. These amounts cannot be used for any other purpose unless the County Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. The County has classified coroner fees, hotel operations taxes, and historic sites taxes as being committed because their use is formally committed by the County Board.
- Assigned: This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Board or through the County Board delegating this responsibility to a board member or the Treasurer through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- Unassigned: This classification includes the residual fund balance for the General Fund and includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The County would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(m) Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures/expenses, gains, losses, and other changes in fund equity during the reporting period. Actual results could differ from those estimates.

NOTE 2 - CASH AND INVESTMENTS

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy does not address custodial credit risk.

At November 30, 2012, the carrying amount of the County's deposits, which includes demand deposits and certificates of deposit, was \$11,431,761 (excludes \$2,769 in cash on hand and undeposited receipts) and the bank balance was \$11,778,071. Of the bank balance, \$2,850,830 was covered by Federal Depository Insurance and \$8,888,945 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name. As of November 30, 2012, \$38,296 of the County's bank balance of \$11,778,071 was uncollateralized.

The Transaction Account Guarantee Program (TAG) expires December 31, 2012, which will make all noninterest bearing accounts subject to the \$250,000 FDIC limit.

Additionally, during the year, the Logan County Treasurer serves in an agency relationship as the collector of property taxes. At a given point in the tax collection cycle, unsecured, uninsured deposits and investments may be significant. The policy to obtain securities follows Illinois Compiled Statutes which state that uncollateralized deposits and investments shall not exceed 75 percent of the capital stock and surplus of the financial institution.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Investments

The County invests in allowable investments under the Illinois Compiled Statutes. These include (a) interest-bearing savings accounts and certificates of deposit, (b) bonds, notes, certificates of indebtedness, treasury bills, or other securities which are guaranteed by the full faith and credit of the United States of America, and (c) short-term discount obligations of the Federal National Mortgage Association.

As of November 30, 2012, the County held the following investments:

<u>Investment Type</u>	<u>Fair Value</u>
Certificates of deposit - included as deposits above	\$ 6,439,049
Illinois Funds - money market fund	<u>35,726</u>
	<u>\$ 6,474,775</u>

Custodial Credit Risk - Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County's investment policy does not address custodial credit risk.

Credit Risk

The County's investment policy, which applies to the funds under the jurisdiction of the Logan County Treasurer, applies the prudent person rule in selecting investments and pre-qualifies financial institutions and uses a diversified portfolio. As of November 30, 2012, the County's investments in the Illinois Funds were rated AAAM by Standard and Poor's.

Interest Rate Risk

As a means of limiting its exposure to fair value losses arising from interest rate volatility, the County's investment policy requires that the investment portfolio be structured in such a manner that investment securities mature to meet cash needs of ongoing operations, avoiding the need to sell securities on the open market prior to maturity. The County's investment maturities at November 30, 2012 are all less than one year.

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012**

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk (Continued)

Below is a reconciliation of the County's deposits and investments as reported in the November 30, 2012 financial statements:

	Government-wide Statement of <u>Net Assets</u>	Fiduciary Funds Statement of <u>Net Assets</u>	<u>Total</u>
Cash	\$ 4,293,313	\$ 737,894	\$ 5,031,207
Certificates of deposit	<u>5,585,189</u>	<u>853,860</u>	<u>6,439,049</u>
Total	<u>\$ 9,878,502</u>	<u>\$ 1,591,754</u>	<u>\$ 11,470,256</u>
Deposits			\$ 11,431,761
Cash on hand			2,769
Illinois Funds - money market fund			<u>35,726</u>
Total			<u>\$ 11,470,256</u>

NOTE 3 - PROPERTY TAXES

Property taxes attach as an enforceable lien on property as of January 1. The County's property tax is levied each year at the time the budget for the ensuing year is passed and is extended against the assessed valuation of the County on January 1. Taxes are due and payable in two installments typically in June and September.

Uncollected taxes are sold by the County Collector in order that those taxes can be distributed to respective taxing bodies. Final distribution on the current year levy is made by the County Collector's office at a date after the tax sale, usually no later than sometime during the first quarter of the following year.

The 2011 tax levy is reflected as revenue in fiscal year 2012 to the extent available. Forfeited, objected, and delinquent tax distributions are recognized as revenues when collected.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 3 - PROPERTY TAXES (CONTINUED)

Property taxes levied in 2012 to be collected in 2013 have been recognized as assets (property taxes receivable) and unearned revenue as these taxes are budgeted to be used in 2013.

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2012 was as follows:

	Balance at November 30, <u>2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers</u>	Balance at November 30, <u>2012</u>
Governmental activities:					
Not depreciated:					
Land	\$ 310,942	\$ -	\$ -	\$ -	\$ 310,942
Highway construction in progress	9,838	473,791	-	-	483,629
Airport construction in progress	<u>84,938</u>	<u>47,649</u>	<u>-</u>	<u>-</u>	<u>132,587</u>
Total capital assets not being depreciated	<u>405,718</u>	<u>521,440</u>	<u>-</u>	<u>-</u>	<u>927,158</u>
Depreciated:					
Infrastructure and land improvements	3,824,967	-	-	-	3,824,967
Buildings and improvements	4,310,933	117,800	-	-	4,428,733
Machinery and equipment	<u>6,982,508</u>	<u>166,767</u>	<u>(261,701)</u>	<u>-</u>	<u>6,887,574</u>
Total capital assets being depreciated, gross	<u>15,118,408</u>	<u>284,567</u>	<u>(261,701)</u>	<u>-</u>	<u>15,141,274</u>
Less accumulated depreciation for:					
Infrastructure and land improvements	(629,142)	(90,464)	-	-	(719,606)
Buildings and improvements	(2,180,087)	(88,976)	-	-	(2,269,063)
Machinery and equipment	<u>(5,147,242)</u>	<u>(701,773)</u>	<u>251,191</u>	<u>-</u>	<u>(5,597,824)</u>
Total accumulated depreciation	<u>(7,956,471)</u>	<u>(881,213)</u>	<u>251,191</u>	<u>-</u>	<u>(8,586,493)</u>
Capital assets being depreciated, net	<u>7,161,937</u>	<u>(596,646)</u>	<u>(10,510)</u>	<u>-</u>	<u>6,554,781</u>
Total capital assets, net	<u>\$ 7,567,655</u>	<u>\$ (75,206)</u>	<u>\$ (10,510)</u>	<u>\$ -</u>	<u>\$ 7,481,939</u>

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 4 - CAPITAL ASSETS (CONTINUED)

The source of acquisitions for the governmental activities follows:

Expenditures from General Fund	\$ 117,800
Expenditures from County Highway Fund	90,057
Expenditures from County Motor Fuel Tax Fund	473,791
Expenditures from Nonmajor Funds	<u>113,849</u>
	<u>\$ 795,497</u>

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$ 54,066
Public health	133,649
Public safety	417,847
Judiciary and court related	77,679
Transportation	195,475
County development	<u>2,497</u>
Total depreciation expense - governmental activities	<u>\$ 881,213</u>

NOTE 5 - RECEIVABLES

Accounts receivable at November 30, 2012 for the County's major funds and nonmajor governmental funds are as follows:

	<u>General Fund</u>	<u>County Health Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Accounts Receivable</u>
Accounts receivable:				
Public safety complex charge	\$ 6,000	\$ -	\$ -	\$ 6,000
Telephone surcharges	-	-	72,490	72,490
Fees for services provided	-	76,636	4,454	81,090
Other	<u>11,768</u>	<u>88,058</u>	<u>-</u>	<u>99,826</u>
	<u>\$ 17,768</u>	<u>\$ 164,694</u>	<u>\$ 76,944</u>	<u>\$ 259,406</u>

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 6 - SHORT-TERM DEBT

Following is a summary of changes in short-term debt for the year ended November 30, 2012:

	<u>Tax Anticipation Warrants</u>
Balance at November 30, 2011	\$ -
Additions	600,000
Retirements	<u>600,000</u>
Balance at November 30, 2012	<u><u>\$ -</u></u>

The 2011 tax anticipation warrant was dated January 31, 2012 and was repaid on July 19, 2012, plus interest at 1.55 percent. The tax anticipation warrant was used to meet the cash flow needs of the County until real estate payments were received.

NOTE 7 - LONG-TERM DEBT, OTHER THAN COMPENSATED ABSENCES

The County issues notes payable, equipment lease purchases, and debt certificates to provide funds for the acquisition and construction of major capital assets, to extinguish previous debt issues that become due, and to purchase land for the benefit of others to encourage economic development.

Changes in long-term debt obligations for the year ended November 30, 2012 are as follows:

	<u>November 30, 2011</u>	<u>Increases</u>	<u>Decreases</u>	<u>November 30, 2012</u>	<u>Due Within One Year</u>
Governmental activities:					
Debt certificates	\$ 423,500	\$ -	\$ 22,500	\$ 401,000	\$ 23,500
Notes payable	35,913	-	35,913	-	-
Capital leases	<u>133,344</u>	<u>-</u>	<u>58,999</u>	<u>74,345</u>	<u>62,088</u>
Total	<u><u>\$ 592,757</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 117,412</u></u>	<u><u>\$ 475,345</u></u>	<u><u>\$ 85,588</u></u>

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 7 - LONG-TERM DEBT, OTHER THAN COMPENSATED ABSENCES (CONTINUED)

At November 30, 2012, the County's long-term debt is comprised of the following components:

Debt Certificate

In 2005, the County issued debt certificates in the original amount of \$536,000 in order to purchase land in cooperation with the City of Lincoln. The land was subsequently turned over to a private organization to build a food distribution warehouse. The principal and interest payments are due semi-annually on May 1st and November 1st at an interest rate ranging from 5.05 to 6.89 percent. The final payment is due on November 1, 2024.

Note Payable

The Logan County Health Department land and buildings were purchased in August of 1997 with the proceeds from the issuance of a promissory note. This original note which was set to mature in 2002 was extended in an agreement with the bank in November of 2002. This agreement required monthly principal and interest payments of \$2,870 with the balance of the note remaining plus interest to be paid in full on November 15, 2007. The note had a fixed rate of interest of 4.696 percent. However, in November of 2007 when this note came due, the County refinanced the remaining balance of this note of \$202,114. The interest rate remained the same, but the maturity of the note was extended to September 10, 2012. The new note required 57 monthly principal interest payments of \$3,906 and one final payment of \$3,627. This note was secured by a real estate mortgage on the purchased property. This note was paid off in its entirety during fiscal year 2012.

Capital Lease Obligations

The County entered into a capitalized lease in March 2011 for police vehicles. The original amount of the lease was \$165,770. The terms of the lease run from March 22, 2011 to March 22, 2014 and require annual payments of \$58,107, including interest. The vehicles acquired under this lease have been capitalized and had an original cost of \$165,770 and accumulated depreciation of \$73,672 at November 30, 2012.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 7 - LONG-TERM DEBT, OTHER THAN COMPENSATED ABSENCES (CONTINUED)

Capital Lease Obligations (Continued)

The County entered into a capitalized lease in February 2010 for copiers. The original amount of the lease was \$33,914. The terms of the lease run from April 1, 2010 to July 31, 2015 and require monthly payments of \$640. The copiers acquired under this lease have been capitalized and had an original cost of \$33,914 and accumulated depreciation of \$18,087 at November 30, 2012.

The annual requirements to amortize debt outstanding at November 30, 2012 are as follows:

<u>Year Ending November 30,</u>	<u>Debt Certificates</u>		<u>Capital Leases</u>		<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2013	\$ 23,500	\$ 25,500	\$ 62,088	\$ 3,699	\$ 85,588	\$ 29,199
2014	24,500	24,160	7,231	449	31,731	24,609
2015	26,500	22,704	5,026	95	31,526	22,799
2016	27,500	21,101	-	-	27,500	21,101
2017	29,500	19,380	-	-	29,500	19,380
2018-2022	179,500	65,258	-	-	179,500	65,258
2023-2024	<u>90,000</u>	<u>7,852</u>	<u>-</u>	<u>-</u>	<u>90,000</u>	<u>7,852</u>
Total	<u>\$ 401,000</u>	<u>\$185,955</u>	<u>\$ 74,345</u>	<u>\$ 4,243</u>	<u>\$ 475,345</u>	<u>\$ 190,198</u>

Repayment

Repayment of the debt certificates, equipment lease purchase, and payments for any claims and judgments are made from the General Fund of the County.

Debt Limitation

Illinois Compiled Statutes limit the amount of debt the County may have outstanding to 2.875 percent of the assessed value of all of the taxable property located within the County. At November 30, 2012, using the 2012 assessed value of all taxable property of \$425,590,739, the statutory limit for the County was \$12,235,734, providing a debt margin of \$11,760,389.

NOTE 8 - ACCRUED COMPENSATED ABSENCES

At November 30, 2012, the County reflected accrued compensated absences totaling \$200,393; of this amount, \$150,295 is expected to be paid in the next year. Accrued compensated absences activity during 2012 is as follows:

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 8 - ACCRUED COMPENSATED ABSENCES (CONTINUED)

	Governmental Activities
Balance, November 30, 2011	\$ 268,719
Amount accumulated	220,237
Amount paid	<u>(288,563)</u>
Balance, November 30, 2012	<u>\$ 200,393</u>
Due within one year	<u>\$ 150,295</u>

NOTE 9 - OTHER INDIVIDUAL FUND DISCLOSURES

Generally accepted accounting principles require disclosure, as part of the basic financial statements, of certain information concerning individual funds including:

- (a) Excesses of expenditures over budget in individual funds (ultimate level of budgetary control):

<u>Fund</u>	Expenditures		
	<u>Final Budget</u>	<u>Actual</u>	Excess Actual Over Final Budget
Special Revenue Funds:			
Court Automation Fund	\$ 30,000	\$ 53,327	\$ 23,327
Court Document Storage Fund	40,000	70,993	30,993
Public Safety Complex Communications Equipment Replacement Fund	13,200	62,860	49,660
Historical Sites Motel Tax Fund	26,450	31,772	5,322
Airport Capital Improvement Fund	15,000	62,277	47,277

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012**

NOTE 9 - OTHER INDIVIDUAL FUND DISCLOSURES (CONTINUED)

(b) Individual interfund receivables and payables consisted of the following:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	County Health Department	\$ 43,997
	County Highway	8,587
	County Motor Fuel Tax	6,016
	Nonmajor governmental	7,100
Illinois Municipal Retirement	County Health Department	44,503
	County Highway	9,307
	County Motor Fuel Tax	4,654
County Highway	County Motor Fuel Tax	17,328
Nonmajor Governmental	General	<u>9,600</u>
		<u>\$ 151,092</u>

These balances represent temporary cash loans and allocations of expenditures for which transfer of cash had not been made at year end.

(c) Interfund transfers for the year ended November 30, 2012 consisted of the following:

Transfers to the General Fund from:
 Other nonmajor governmental funds \$ 56,648

These above transfers were made from the GIS, Court Automation, and Document Storage to reimburse expenditures made by the General Fund on their behalf.

Transfers to the County Health Department Fund from:
 Other nonmajor governmental funds \$ 43,398

These above transfers were made to the Tuberculosis Sanitarium Fund (Health Department) for its tuberculosis sanitarium program.

Transfers to other nonmajor governmental funds from:
 General Fund \$ 94,140

These above transfers were made to transfer funds to subsidize operations of several funds and to close out the Emergency Management Agency Fund.

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012**

NOTE 9 - OTHER INDIVIDUAL FUND DISCLOSURES (CONTINUED)

- (c) Interfund transfers for the year ended November 30, 2012 consisted of the following (continued):

Transfers to Fiduciary Funds (Township Motor Fuel Tax Fund) from:	
County Motor Fuel Tax Fund	<u>\$ 150,000</u>

These above transfers were a temporary loan to subsidize operations.

Transfers to the County Motor Fuel Tax Fund from:	
Fiduciary Funds (Township Motor Fuel Tax Fund)	<u>\$ 150,000</u>

These above transfers were made for repayment of a temporary loan.

- (d) Deficit fund balances or deficit net asset balances of individual funds:

<u>Fund</u>	<u>Amount of Deficit Fund Balance</u>
Special Revenue Funds:	
Hotel Operators' Occupation Tax Fund	<u>\$ 3,444</u>

This deficit will be eliminated through future revenues and/or transfers from other funds in future years.

- (e) The following special revenue funds are not budgeted:

- County Motor Fuel Tax Fund
- State's Attorney's Automation Fund
- Child Support Maintenance Fund
- State's Attorney's State Forfeiture Fund
- Sheriff's Drug Forfeiture Fund
- 911 Emergency System Fund
- Probation Services Fund
- Coroner Fees Fund
- Law Library Fund
- State's Attorney's Federal Forfeiture Fund
- Indemnity Fund
- Tax Sale in Error Fund
- Inmate Benefit Fund
- Police Vehicle Fund
- Circuit Clerk Operation and Administrative Fund

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 10 - RISK MANAGEMENT

The County is exposed to various risks of loss including, but not limited to those related to employee health and disability claims. Such risks are managed through the purchase of insurance contracts.

In addition, for risk of loss for workers' compensation, torts, theft, damages to and destruction of assets, natural disasters, and errors and omissions, the County participates in a public entity risk pool, the Counties of Illinois Risk Management Agency (CIRMA), which is a protected self-insurance risk management program for member counties. The County pays annual premiums on an installment basis for its insurance coverage. CIRMA provides coverage to the County with the following limits: \$1 million on property, flood, and earthquake claims, \$2 million on general, law enforcement, automobile, errors and omissions, and employee benefits liability claims, and \$100,000 on crime claims. Workers' compensation claims are statutory per occurrence. The County submits claims to the fund as cases arise. There were no significant reductions in insurance coverage from the prior year and settled claims have not exceeded coverage in any of the last three years. Transfers are made from the Liability Insurance Account to the General Account to provide for the payment of workers' compensation insurance, liability insurance, and unemployment claims. In addition, the Health Department, County Highway, and County Motor Fuel reimbursed the General Account for workers' compensation insurance, liability insurance, and unemployment claims.

The County is self-insured for unemployment compensation. The General Fund reimburses the State for unemployment compensation claims paid to former employees.

Changes in the unemployment claims liability in fiscal years 2012 and 2011 were:

	<u>Unemployment Claims</u>	
	<u>2012</u>	<u>2011</u>
Balance, beginning of year	\$ -	\$ -
Claims incurred	-	15,374
Claims paid	<u>-</u>	<u>15,374</u>
Balance, end of year	<u>\$ -</u>	<u>\$ -</u>

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 11 - PENSION PLAN

Plan Description. The County's defined benefit pension plan for Regular, Elected County Official, and Sheriff's Law Enforcement Personnel employees provides retirement and disability benefits, postretirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, the County's Regular, Elected County Official (ECO), and Sheriff's Law Enforcement Personnel plan members are required to contribute 4.50, 7.50, and 7.50 percent, respectively, of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County contribution rate for calendar year 2011 for Regular, ECO, and Sheriff's Law Enforcement Personnel was 9.34, 30.90, and 19.79 percent, respectively, of annual covered payroll. The County annual required contribution rate for calendar year 2011 was 10.86, 30.90, and 23.77 percent, respectively. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. For the calendar year ending December 31, 2011, the County's actual contributions for the Regular, ECO, and Sheriff's Law Enforcement Personnel plans of \$443,381, \$93,551, and \$164,811, respectively. The County's required contributions for calendar year 2011 was \$515,538, \$93,551, and \$197,957, respectively.

Three-Year Trend Information for the Regular Plan

Calendar Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2011	\$ 515,538	86%	\$170,861
December 31, 2010	489,166	79	94,173
December 31, 2009	323,902	100	0

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 11 - PENSION PLAN (CONTINUED)

Three-Year Trend Information for the Elected County Official

Calendar Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2011	\$ 93,551	100%	\$14,741
December 31, 2010	115,255	87	13,418
December 31, 2009	103,525	100	0

Three-Year Trend Information for the Sheriff's Law Enforcement Personnel

Calendar Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2011	\$ 197,957	83%	\$56,435
December 31, 2010	171,998	85	23,587
December 31, 2009	136,633	100	0

The required contribution for 2011 was determined as part of the December 31, 2009 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009 included a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), b) projected salary increases of 4.00 percent a year, attributable to inflation, c) additional projected salary increases ranging from 0.4 to 10 percent per year depending on age and service, attributable to seniority/merit, and d) postretirement benefit increases of 3 percent annually. The actuarial value of the County's Regular, ECO, and Sheriff's Law Enforcement Personnel plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20 percent corridor between the actuarial and market value of assets. The County's Regular, ECO, and Sheriff's Law Enforcement Personnel plans' unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2011, the most recent actuarial valuation date, the Regular, ECO, and Sheriff's Law Enforcement Personnel plans were 79.27, 62.27, and 32.67 percent funded, respectively. The actuarial accrued liability for benefits was \$13,712,656, \$2,009,525, and \$2,323,867, respectively, and the actuarial value of assets was \$10,869,711, \$1,251,296, and \$759,149, respectively, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,842,945, \$758,229, and \$1,564,718, respectively. The covered payroll (annual payroll of active employees covered by the plan) was \$4,747,124, \$302,754, and \$832,802, respectively, and the ratio of the UAAL to the covered payroll was 60, 250, and 188 percent, respectively.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 11 - PENSION PLAN (CONTINUED)

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

In addition to providing the pension benefits described in Note 11, the County provides limited postemployment health care benefits (OPEB) for its eligible retired employees through a single employer defined benefit plan (Retiree Healthcare Program). The benefits, benefit levels, employee contributions and employer contributions are governed by the County and can be amended by the County through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report.

b. Benefits Provided

The County provides limited health care coverage at the active employee rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health care coverage. To be eligible for benefits, an employee must qualify for retirement under one of the County's retirement plans. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer.

c. Membership

At November 30, 2012, membership consisted of:

Retirees and beneficiaries currently receiving benefits	8
Terminated employees entitled to benefits but not yet receiving them	-
Active vested plan members	71
Active nonvested plan members	<u>56</u>
Total	<u><u>135</u></u>
Participating employers	<u><u>1</u></u>

d. Funding Policy

The County is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan until retirement.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

e. Annual OPEB Costs and Net OPEB Obligation

The County's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution (ARC) of the County, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC is the periodic required contribution to fund the postemployment health care benefits of both active and retired employees, calculated in accordance with GASB Statement No. 45. It includes both the value of benefits earned during the year (normal cost) and an amortization of the unfunded actuarial accrued liability. Although there is no requirement to make contributions equal to the ARC, it serves as the starting point for determining the annual OPEB cost.

The annual OPEB cost is the cost of the postemployment health care benefits each fiscal year. If there is no net OPEB obligation, then the annual OPEB cost is equal to the ARC. However, if there is a net OPEB obligation, the annual OPEB cost reflects adjustment for interest and amortization of any unfunded actuarial liabilities over a period not to exceed 30 years on the net OPEB obligation. The following table shows the components of the County's OPEB cost for the year ended November 30, 2012:

Annual required contribution	\$ 8,982
Interest on net OPEB obligation	923
Amortization	<u>9,484</u>
Annual OPEB cost	<u>19,389</u>
Contributions made	<u>(48,352)</u>
Increase (decrease) in net OPEB obligation	<u>(28,963)</u>
Net OPEB obligation (asset), beginning of year	<u>(24,345)</u>
Net OPEB obligation (asset), end of year	<u>\$ (53,308)</u>

The net OPEB obligation is the difference between the annual OPEB cost and the County's contributions to the plan since the implementation date.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

e. Annual OPEB Costs and Net OPEB Obligation (Continued)

Funded Status and Funding Progress. As of November 30, 2012, using the November 30, 2010 actuarial valuation, the most recent actuarial valuation to date, the funded status of the plan was as follows:

Actuarial accrued liability (AAL)	\$ 284,534
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	284,534
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	N/A
UAAL as a percentage of covered payroll	N/A

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the ARCs of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, typically presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the AALs for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The unfunded actuarial accrued liability is amortized as a level percentage of pay on an open basis over thirty years, resulting in an amortization of \$9,484 for the twelve month period.

In the November 30, 2010 actuarial valuation, the entry age method was used.

Discount Rate. The discount rate as of November 30, 2010 is 5.00 percent. The discount rate is determined by the plan sponsor based on the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits.

Trend Rate for Health Claims. The trend rate for health claims is 8.00 percent initial and 6.00 percent ultimate. The trend rate is determined by the plan sponsor based on historical data and anticipated experience under the plan.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

e. Annual OPEB Costs and Net OPEB Obligation (Continued)

Actuarial Cost Method. The method used to calculate normal cost and actuarial accrued liability is the entry age cost method.

There is no actuarial value of assets as the County has not advance funded its obligation.

NOTE 13 - COMMITMENTS AND CONTINGENCIES

Operating Agreements

The County has entered into various operating agreements for the use and maintenance of duplicating equipment and software. The future minimum payments for these agreements are as follows:

Year ending November 30:

2013	\$ 31,291
2014	22,239
2015	18,966
2016	13,726
2017	<u>11,855</u>

Total **\$ 98,077**

The expense recognized under these agreements during 2012 was \$31,783.

Grants

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the state and federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

Counsel Fees

On March 15, 2012, the County agreed to commit an amount not to exceed \$250,000 to pay for defense counsel fees of the Harris trial. The County paid \$116,667 during fiscal year 2012. The County is liable for any additional counsel fees not to exceed the remaining \$133,333 stipulated in the agreement.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 14 - FUTURE CHANGE IN ACCOUNTING PRINCIPLES

The Governmental Accounting Standards Board (GASB) has issued new accounting standards that may restate portions of these financial statements in future periods. Listed below are the statements and short summary of the standard's objective.

New accounting standards effective for the November 30, 2013 financial statements include:

GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, applies to public-private partnerships in which the public institution retains specific control criteria. The standard generally applies to arrangements to provide services through the use of infrastructure or another public asset, such as a facility. The statement is effective for periods beginning after December 15, 2011. The impact on the County will be reviewed.

GASB Statement No. 61, *The Financial Reporting Entity: Omnibus - an amendment of GASB Statement No. 14 and No. 34*, issued November 2010. The objective of this statement is to improve financial reporting for a governmental financial reporting entity. This statement modifies certain requirements for inclusion of component units in the financial reporting entity. It is not expected to impact the County.

GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, issued December 2010. The objective of this statement is to incorporate into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the FASB and AICPA pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements. The impact on the County will be reviewed.

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, issued June 2011. The objective of this statement is to provide financial reporting guidance for deferred outflows of resources and deferred inflows of resources. The impact on the County will be reviewed.

New accounting standards effective for the November 30, 2014 financial statements include:

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, issued March 2012. The objective of this statement is to establish accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The impact on the County will be reviewed.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 14 - FUTURE CHANGE IN ACCOUNTING PRINCIPLES (CONTINUED)

GASB Statement No. 66, *Technical Corrections – 2012 – an Amendment of GASB Statements No. 10 and No. 62*, issued March 2012. The objective of this statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, and No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements. The impact on the County will be reviewed.

GASB issued Statement No. 67, *Financial Reporting for Pension Plan - an amendment of GASB Statement No. 25*, issued June 2012. This statement established accounting and financial reporting requirements related to pensions for governments whose employees are provided with pensions through pension plans that are covered by the scope of this Statement, as well as for non employer governments that have a legal obligation to contribute to those plans. The impact on the County will be reviewed.

New accounting standards effective for the November 30, 2015 financial statements include:

GASB issued Statement No. 68, *Financial Reporting for Pension Plans - an amendment of GASB Statement No. 27*, issued June 2012. This statement replaces the requirements of statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria. The impact on the County will be reviewed.

NOTE 15 - SUBSEQUENT EVENTS

On December 1, 2012, the County issued Taxable General Obligation Bonds (Alternate Revenue Source), Series 2012 in the amount of \$600,000. The principal payments are due annually on November 1st. The interest payments are due semi-annually on May 1st and November 1st at an interest rate ranging from 4.00 to 6.50 percent. The final payment is due on November 1, 2032. The bonds are payable from County collections of property, sales, and use taxes.

This information is an integral part of the accompanying financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

LOGAN COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
Year Ended November 30, 2012

(Unaudited)

	General Fund			Variance
	Original	Final	Actual	from Budget
	Budget	Budget	Actual	Positive
				(Negative)
REVENUES				
Property tax and payments in lieu of taxes	\$ 1,482,726	\$ 1,482,726	\$ 1,451,726	\$ (31,000)
Income and replacement tax	943,750	943,750	1,112,810	169,060
Sales taxes	1,580,000	1,580,000	1,692,038	112,038
Inheritance taxes and other taxes	15,000	15,000	2,543	(12,457)
Other intergovernmental revenues	490,349	490,349	587,222	96,873
Federal and state operating grants	89,100	104,678	221,967	117,289
Fines, fees, forfeitures, and licenses	2,378,630	2,378,630	1,294,801	(1,083,829)
Charges for services	137,540	137,540	210,245	72,705
Interest and investment income	10,000	10,000	8,457	(1,543)
Miscellaneous revenue	111,116	111,116	90,210	(20,906)
Total revenues	<u>7,238,211</u>	<u>7,253,789</u>	<u>6,672,019</u>	<u>(581,770)</u>
EXPENDITURES				
Current:				
General government	2,784,014	2,777,366	1,578,605	1,198,761
Public safety	2,383,909	2,383,909	2,181,454	202,455
Judiciary and court related	1,854,734	1,874,866	1,899,706	(24,840)
Transportation	127,000	127,000	106,950	20,050
County development	314,522	314,522	279,553	34,969
Capital outlay	-	-	117,800	(117,800)
Debt service:				
Principal retired	422,500	622,500	81,499	541,001
Interest and charges	28,744	29,744	38,053	(8,309)
Total expenditures	<u>7,915,423</u>	<u>8,129,907</u>	<u>6,283,620</u>	<u>1,846,287</u>
Excess (deficiency) of revenues over expenditures	<u>(677,212)</u>	<u>(876,118)</u>	<u>388,399</u>	<u>1,264,517</u>
OTHER FINANCIAL SOURCES (USES)				
Transfers in	56,648	56,648	56,648	-
Transfers out	(176,450)	(176,450)	(94,140)	82,310
Total other financing sources (uses)	<u>(119,802)</u>	<u>(119,802)</u>	<u>(37,492)</u>	<u>82,310</u>
CHANGE IN FUND BALANCES	<u>\$ (797,014)</u>	<u>\$ (995,920)</u>	<u>350,907</u>	<u>\$ 1,346,827</u>
FUND BALANCES AT BEGINNING OF YEAR			<u>1,073,444</u>	
FUND BALANCES AT END OF YEAR			<u>\$ 1,424,351</u>	

LOGAN COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2012

(Unaudited)

County Health Department Fund				Variance
	Original	Final	Actual	from Budget
	Budget	Budget	Actual	Positive
	Budget	Budget	Actual	(Negative)
REVENUES				
Property tax and payments in lieu of taxes	\$ 333,447	\$ 333,447	\$ 326,544	\$ (6,903)
Income and replacement tax	-	-	-	-
Federal and state operating grants	1,290,529	1,290,529	1,354,192	63,663
Charges for services	1,399,755	1,399,755	1,160,053	(239,702)
Interest and investment income	4,500	4,500	1,940	(2,560)
Miscellaneous revenue	39,240	39,240	48,648	9,408
	<u>3,067,471</u>	<u>3,067,471</u>	<u>2,891,377</u>	<u>(176,094)</u>
Total revenues				
EXPENDITURES				
Current:				
Public health	3,427,876	3,427,876	3,300,398	127,478
Transportation	-	-	-	-
Retirement system	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retired	35,913	35,913	35,913	-
Interest and charges	698	698	698	-
	<u>3,464,487</u>	<u>3,464,487</u>	<u>3,337,009</u>	<u>127,478</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>(397,016)</u>	<u>(397,016)</u>	<u>(445,632)</u>	<u>(48,616)</u>
OTHER FINANCIAL SOURCES (USES)				
Transfers in	43,398	43,398	43,398	-
Transfers out	-	-	-	-
	<u>43,398</u>	<u>43,398</u>	<u>43,398</u>	<u>-</u>
Total other financing sources (uses)				
CHANGE IN FUND BALANCES	<u>\$ (353,618)</u>	<u>\$ (353,618)</u>	<u>(402,234)</u>	<u>\$ (48,616)</u>
FUND BALANCES AT BEGINNING OF YEAR			<u>1,190,386</u>	
FUND BALANCES AT END OF YEAR			<u>\$ 788,152</u>	

<u>Illinois Municipal Retirement Fund</u>			<u>County Highway Fund</u>			<u>County Bridge Fund</u>		
<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance from Budget Positive (Negative)</u>	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance from Budget Positive (Negative)</u>	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance from Budget Positive (Negative)</u>
\$ 771,250	\$ 756,642	\$ (14,608)	\$ 261,830	\$ 255,761	\$ (6,069)	\$ 145,960	\$ 142,202	\$ (3,758)
81,250	70,294	(10,956)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	20,000	23,021	3,021	-	9,773	9,773
-	-	-	2,000	72	(1,928)	10,000	7,369	(2,631)
-	-	-	475,000	367,042	(107,958)	-	15,700	15,700
<u>852,500</u>	<u>826,936</u>	<u>(25,564)</u>	<u>758,830</u>	<u>645,896</u>	<u>(112,934)</u>	<u>155,960</u>	<u>175,044</u>	<u>19,084</u>
-	-	-	-	-	-	-	-	-
-	-	-	890,700	751,240	139,460	300,500	47,341	253,159
786,989	762,341	24,648	-	-	-	-	-	-
-	-	-	-	90,057	(90,057)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>786,989</u>	<u>762,341</u>	<u>24,648</u>	<u>890,700</u>	<u>841,297</u>	<u>49,403</u>	<u>300,500</u>	<u>47,341</u>	<u>253,159</u>
<u>65,511</u>	<u>64,595</u>	<u>(916)</u>	<u>(131,870)</u>	<u>(195,401)</u>	<u>(63,531)</u>	<u>(144,540)</u>	<u>127,703</u>	<u>(234,075)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 65,511</u>	<u>64,595</u>	<u>\$ (916)</u>	<u>\$ (131,870)</u>	<u>(195,401)</u>	<u>\$ (63,531)</u>	<u>\$ (144,540)</u>	<u>127,703</u>	<u>\$ 272,243</u>
	<u>305,483</u>			<u>465,330</u>			<u>504,801</u>	
	<u>\$ 370,078</u>			<u>\$ 269,929</u>			<u>\$ 632,504</u>	

**LOGAN COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND
November 30, 2012**

(Unaudited)

Trend information for the three years ended December 31, 2011 is as follows:

REGULAR

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b) - (a)	Funded Ratio (a)/(b)	Covered Payroll (c)	UAAL/ (OAAL) as a Percentage of Covered Payroll ((b-a)/c)
12/31/11	\$ 10,869,711	\$ 13,712,656	\$ 2,842,945	79.27%	\$ 4,747,124	59.89%
12/31/10	11,568,222	13,843,280	2,275,058	83.57%	4,546,155	50.04%
12/31/09	11,362,181	13,331,531	1,969,350	85.23%	4,498,642	43.78%

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$10,333,263. On a market basis, the funded ratio would be 75.36%.

ELECTED COUNTY OFFICIALS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b) - (a)	Funded Ratio (a)/(b)	Covered Payroll (c)	UAAL/ (OAAL) as a Percentage of Covered Payroll ((b-a)/c)
12/31/11	\$ 1,251,296	\$ 2,009,525	\$ 758,229	62.27%	\$ 302,754	250.44%
12/31/10	1,101,758	1,895,166	793,408	58.14%	341,699	232.20%
12/31/09	1,057,567	1,920,884	863,317	55.06%	385,998	223.66%

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$1,203,794. On a market basis, the funded ratio would be 59.90%.

SHERIFF'S LAW ENFORCEMENT PERSONNEL

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b) - (a)	Funded Ratio (a)/(b)	Covered Payroll (c)	UAAL/ (OAAL) as a Percentage of Covered Payroll ((b-a)/c)
12/31/11	\$ 759,149	\$ 2,323,867	\$ 1,564,718	32.67%	\$ 832,802	187.89%
12/31/10	656,730	2,300,681	1,643,951	28.55%	810,928	202.72%
12/31/09	813,816	2,353,628	1,539,812	34.58%	827,579	186.06%

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$588,005. On a market value basis, the funded ratio would be 25.30%.

**LOGAN COUNTY, ILLINOIS
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF FUNDING PROGRESS
 OTHER POST-EMPLOYMENT BENEFITS
 November 30, 2012**

(Unaudited)

Trend information for the years ended November 30, 2010, 2011, and 2012 are as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b) - (a)	Funded Ratio (a)/(b)	Covered Payroll (c)	UAAL/ (OAAL) as a Percentage of Covered Payroll ((b-a)/c)
11/30/12	\$ -	\$ 284,534	\$ 284,534	0.00%	N/A	N/A
11/30/11	-	284,534	284,534	0.00%	N/A	N/A
11/30/10	-	284,534	284,534	0.00%	N/A	N/A

LOGAN COUNTY, ILLINOIS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
November 30, 2012

Basis of Accounting - Logan County, Illinois' budget is prepared on the modified accrual basis for all budgeted funds including the major funds General, County Health Department, Illinois Municipal Retirement, County Highway, and County Bridge.

Exclusion of County Motor Fuel Tax Fund in Budget to Actual Comparison - No budget for this fund is approved by the Logan County Board.

GENERAL FUND

A fund used to account for all transactions of a governmental unit which are not accounted for in another fund. These accounts are as follows:

General Account - To account for the levy and collection of the annual tax for general corporate purposes and resources traditionally associated with governments which are not required to be accounted for in another fund. Activities relating to the Public Safety Complex, Audit, County Offices, Elections, Juvenile Support and Welfare, and Community Development are also included in this fund.

Liability Insurance Account - To account for the levy and collection of the annual tax for the payment of liability insurance costs and judgments and settlements against the County and its employees.

County Farm Account - To account for the proceeds derived from rent from County owned land and the related payment of necessary operating expenditures. Accumulated proceeds may be appropriated by the County Board for general County purposes.

Airport Operating Account - To account for the revenues and costs associated with providing management and operations of the County Airport and related property.

Working Cash Account (Loan Account) - To account for the money received from a 1975 tax levy to be used only for the payment of ordinary and necessary corporate expenses in anticipation of the collection of taxes lawfully levied for general corporate purposes. The Working Cash Account is to be reimbursed out of the first taxes collected. Monies held in the Working Cash Account are not assets available for appropriation by the County Board. Interest earned on the invested balance of the fund is credited to the General Fund.

**LOGAN COUNTY, ILLINOIS
GENERAL FUND
BALANCE SHEET - BY ACCOUNT
November 30, 2012
(With Comparative Total for November 30, 2011)**

	<u>General Account</u>	<u>Liability Insurance Account</u>
ASSETS		
Cash and cash equivalents	\$ 434,670	\$ (8,287)
Certificates of deposit, at cost	2,820	-
Receivables:		
Sales tax	278,804	-
Income and replacement taxes	234,212	-
Property taxes	1,488,407	170,000
Grants	21,974	-
State salary reimbursements	103,522	-
Accounts	13,963	-
Inventory	-	-
Prepaid items	72,470	-
Due from other funds	65,700	-
Due from (to) other general fund accounts	<u>(49,998)</u>	<u>-</u>
 TOTAL ASSETS	 <u><u>\$ 2,666,544</u></u>	 <u><u>\$ 161,713</u></u>
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 121,689	\$ -
Due to other funds	9,600	-
Unearned revenue - property taxes	<u>1,488,407</u>	<u>170,000</u>
Total liabilities	<u>1,619,696</u>	<u>170,000</u>
 Fund balances (deficit):		
Nonspendable:		
Inventory	-	-
Prepays	72,470	-
Restricted for:		
Public safety	27,695	-
Assigned to:		
General government	-	-
Working cash	-	-
Transportation	-	-
Unassigned	<u>946,683</u>	<u>(8,287)</u>
Total fund balances (deficit)	<u>1,046,848</u>	<u>(8,287)</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u><u>\$ 2,666,544</u></u>	 <u><u>\$ 161,713</u></u>

<u>County Farm Account</u>	<u>Airport Operating Account</u>	<u>Working Cash Account</u>	<u>Total</u>	
			<u>2012</u>	<u>2011</u>
\$ 146,862	\$ 176,789	\$ 2,946	\$ 752,980	\$ 480,909
-	-	-	2,820	-
-	-	-	278,804	291,764
-	-	-	234,212	285,708
-	-	-	1,658,407	1,480,726
-	-	-	21,974	1,027
-	-	-	103,522	157,245
-	3,805	-	17,768	9,805
-	6,742	-	6,742	17,563
-	-	-	72,470	73,476
-	-	-	65,700	59,749
-	-	49,998	-	-
<u>\$ 146,862</u>	<u>\$ 187,336</u>	<u>\$ 52,944</u>	<u>\$ 3,215,399</u>	<u>\$ 2,857,972</u>
\$ -	\$ 1,352	\$ -	\$ 123,041	\$ 180,398
-	-	-	9,600	123,404
-	-	-	1,658,407	1,480,726
-	1,352	-	1,791,048	1,784,528
-	6,742	-	6,742	17,563
-	-	-	72,470	73,476
-	-	-	27,695	-
146,862	-	-	146,862	141,408
-	-	52,944	52,944	52,941
-	179,242	-	179,242	135,395
-	-	-	938,396	652,661
<u>146,862</u>	<u>185,984</u>	<u>52,944</u>	<u>1,424,351</u>	<u>1,073,444</u>
<u>\$ 146,862</u>	<u>\$ 187,336</u>	<u>\$ 52,944</u>	<u>\$ 3,215,399</u>	<u>\$ 2,857,972</u>

**LOGAN COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BY ACCOUNT
Year Ended November 30, 2012
(With Comparative Total for the Year Ended November 30, 2011)**

	<u>General Account</u>	<u>Liability Insurance Account</u>
REVENUES		
Property taxes and payments in lieu of taxes	\$ 1,284,998	\$ 166,728
Income taxes	1,112,810	-
Sales taxes	1,692,038	-
Other taxes	2,543	-
Other intergovernmental revenues	587,222	-
Federal and state operating and capital grants	221,967	-
Fines, fees, forfeitures, and licenses	1,294,801	-
Charges for services	56,151	-
Interest and investment income	8,454	-
Miscellaneous revenue	12,547	19,332
Total revenues	<u>6,273,531</u>	<u>186,060</u>
EXPENDITURES		
Current:		
General government	1,534,287	31,323
Public safety	2,181,454	-
Judiciary and court related	1,899,706	-
Transportation	-	-
County development	270,553	-
Capital outlay	117,800	-
Debt service:		
Principal	81,499	-
Interest	38,053	-
Total expenditures	<u>6,123,352</u>	<u>31,323</u>
Excess (deficiency) of revenues over expenditures	<u>150,179</u>	<u>154,737</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	56,648	-
Transfers out	(79,140)	-
Transfers from (to) other general fund accounts	69,844	(39,844)
Proceeds from capital lease	-	-
Total other financing sources (uses)	<u>47,352</u>	<u>(39,844)</u>
CHANGE IN FUND BALANCES	197,531	114,893
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>849,317</u>	<u>(123,180)</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,046,848</u>	<u>\$ (8,287)</u>

<u>County Farm Account</u>	<u>Airport Operating Account</u>	<u>Working Cash Account</u>	<u>Total</u>	
			<u>2012</u>	<u>2011</u>
\$ -	\$ -	\$ -	\$ 1,451,726	\$ 1,150,600
-	-	-	1,112,810	1,064,142
-	-	-	1,692,038	1,726,725
-	-	-	2,543	90
-	-	-	587,222	510,790
-	-	-	221,967	50,266
-	-	-	1,294,801	1,341,073
-	154,094	-	210,245	184,506
-	-	3	8,457	3,342
57,449	882	-	90,210	96,491
<u>57,449</u>	<u>154,976</u>	<u>3</u>	<u>6,672,019</u>	<u>6,128,025</u>
12,995	-	-	1,578,605	1,693,948
-	-	-	2,181,454	1,976,808
-	-	-	1,899,706	1,689,128
-	106,950	-	106,950	120,407
9,000	-	-	279,553	245,914
-	-	-	117,800	293,170
-	-	-	81,499	85,333
-	-	-	38,053	30,070
<u>21,995</u>	<u>106,950</u>	<u>-</u>	<u>6,283,620</u>	<u>6,134,778</u>
<u>35,454</u>	<u>48,026</u>	<u>3</u>	<u>388,399</u>	<u>(6,753)</u>
-	-	-	56,648	83,100
-	(15,000)	-	(94,140)	(182,000)
(30,000)	-	-	-	-
-	-	-	-	165,770
<u>(30,000)</u>	<u>(15,000)</u>	<u>-</u>	<u>(37,492)</u>	<u>66,870</u>
5,454	33,026	3	350,907	60,117
<u>141,408</u>	<u>152,958</u>	<u>52,941</u>	<u>1,073,444</u>	<u>1,013,327</u>
<u>\$ 146,862</u>	<u>\$ 185,984</u>	<u>\$ 52,944</u>	<u>\$ 1,424,351</u>	<u>\$ 1,073,444</u>

LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	2012			2011 Actual
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Property taxes and payments in lieu of taxes:				
Property taxes	\$ 1,310,726	\$ 1,310,726	\$ 1,284,998	\$ 977,332
Mobile home privilege and other taxes	2,000	2,000	-	2,913
Total property taxes and payments in lieu of taxes	<u>1,312,726</u>	<u>1,312,726</u>	<u>1,284,998</u>	<u>980,245</u>
Income taxes:				
Replacement tax	243,750	243,750	251,861	293,558
Income tax	700,000	700,000	860,949	770,584
Total income taxes	<u>943,750</u>	<u>943,750</u>	<u>1,112,810</u>	<u>1,064,142</u>
Sales taxes:				
Sales tax 1%	100,000	100,000	68,792	97,334
Sales tax 1/4%	500,000	500,000	550,794	553,055
Use tax	105,000	105,000	153,061	148,008
Public safety tax	875,000	875,000	919,391	928,328
Total sales taxes	<u>1,580,000</u>	<u>1,580,000</u>	<u>1,692,038</u>	<u>1,726,725</u>
Inheritance tax	<u>15,000</u>	<u>15,000</u>	<u>2,543</u>	<u>90</u>
Other intergovernmental revenues:				
Salary reimbursement State's Attorney and assistants	115,000	115,000	152,902	147,077
Salary reimbursement probation officers	131,716	131,716	136,124	132,337
Salary reimbursement Supervisor of Assessments	15,000	15,000	21,369	12,971
Salary reimbursement child support	14,000	14,000	14,000	14,000
Salary reimbursement ETSB	-	-	15,449	-
Workforce incentive salary reimbursement	95,036	95,036	95,476	93,604
Waste management salary reimbursement	33,000	33,000	33,500	31,000
Victim Witness Program	15,000	15,000	19,950	11,083
Regional planning salary reimbursement	18,000	18,000	36,000	-
Autopsy reimbursements	-	-	-	8,092
Public Defender	38,597	38,597	51,457	51,457
Election reimbursement	5,000	5,000	-	-
Stipend reimbursement	10,000	10,000	10,995	9,169
Total other intergovernmental revenues	<u>490,349</u>	<u>490,349</u>	<u>587,222</u>	<u>510,790</u>

LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES (CONTINUED)				
Federal and state operating grants:				
Child Support Grant	\$ 6,000	\$ 6,000	\$ 13,861	\$ 13,827
Coroner Grant	-	-	4,000	-
LEPC/HEMP Grant	45,000	45,000	49,499	-
EMA Grant	21,000	21,000	22,349	-
Safety and Educational Grant	-	-	-	6,800
Courthouse Window Grant	-	-	88,350	-
Public Transportation Grant	-	-	25,329	-
Attorney General Grant	17,100	17,100	-	-
Election Grants	-	15,578	18,579	20,189
Total federal and state operating grants	<u>89,100</u>	<u>104,678</u>	<u>221,967</u>	<u>40,816</u>
Fines, fees, forfeitures, and licenses:				
Fines	429,000	429,000	331,269	419,040
Circuit Clerk special	275,000	275,000	322,922	395,645
Zoning/building permits	10,000	10,000	11,469	10,493
Drug fines	3,500	3,500	1,912	6,261
Circuit Clerk fees	160,000	160,000	159,028	163,453
County Clerk fees	150,000	150,000	187,329	138,588
Sheriff fees	100,000	100,000	127,743	84,508
States Attorney fees	20,000	20,000	22,232	25,221
Coroner fees	750	750	-	3,370
Revenue stamps	-	-	17,605	-
DUI enforcement fees	-	-	27,695	-
Treasurer and Assessor's fees	4,000	4,000	2,940	4,180
Franchise fees	11,000	11,000	20,775	20,789
Liquor licenses	3,930	3,930	3,310	4,093
Public Defender fees	3,000	3,000	3,049	9,957
County Collector fees and costs	55,000	55,000	54,698	52,651
Gaming fees	3,450	3,450	825	2,700
Wind Farms Building Permits	1,150,000	1,150,000	-	-
Other	-	-	-	124
Total fines, fees, forfeitures, and licenses	<u>2,378,630</u>	<u>2,378,630</u>	<u>1,294,801</u>	<u>1,341,073</u>
Charges for services:				
New complex lease	29,000	29,000	29,265	31,703
Township Assessor reimbursement	10,000	10,000	20,130	11,000
Administration fee	1,200	1,200	6,756	60
ETSB communications room rent	4,800	4,800	-	-
Total charges for services	<u>45,000</u>	<u>45,000</u>	<u>56,151</u>	<u>42,763</u>
Interest and investment income	<u>10,000</u>	<u>10,000</u>	<u>8,454</u>	<u>3,337</u>

LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES (CONTINUED)				
Miscellaneous revenue:				
Miscellaneous income	\$ 1,500	\$ 1,500	\$ 2,047	\$ 5,705
Scully Trust	500	500	500	500
Enterprise zone fees	-	-	10,000	30,000
Total miscellaneous revenue	<u>2,000</u>	<u>2,000</u>	<u>12,547</u>	<u>36,205</u>
 Total revenues	<u>6,866,555</u>	<u>6,882,133</u>	<u>6,273,531</u>	<u>5,746,186</u>
 EXPENDITURES				
General government:				
County Treasurer:				
Salary of Treasurer	45,203	45,203	53,000	51,500
Salary of deputies	80,173	80,173	59,453	59,428
Salary extra help	17,058	17,058	18,141	17,173
Group insurance	17,313	17,313	11,379	12,571
Postage	9,382	9,382	3,224	8,933
Publication of notices	1,706	1,706	1,352	1,234
Office supplies and printing	12,793	12,793	2,736	7,543
Maintenance contracts	2,132	2,132	2,457	2,213
Dues, subscriptions, meetings	853	853	1,325	1,149
Office equipment	1,706	1,706	2,422	1,474
Total County Treasurer	<u>188,318</u>	<u>188,318</u>	<u>155,489</u>	<u>163,218</u>
 County Clerk:				
Salary of County Clerk	51,193	51,193	60,000	60,000
Salaries of deputies	134,236	134,236	135,098	147,886
Extra help	8,532	8,532	8,869	12,872
Group insurance	29,047	29,047	24,348	30,196
Postage	3,413	3,413	2,654	2,496
Computerization of records	3,413	3,413	1,770	-
Office supplies	5,546	5,546	3,407	3,284
Dues, subscriptions, meetings	939	939	661	344
Printing and legal notices	1,365	1,365	809	542
Office equipment and contracts	6,484	6,484	6,803	6,548

LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	2012			2011 Actual
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
General government (continued):				
County Clerk (continued):				
Registrations of births and deaths	\$ 171	\$ 171	\$ 740	\$ -
Tax extension - PTELL Software	3,839	3,839	200	4,084
Document storage costs	<u>34,128</u>	<u>34,128</u>	<u>21,270</u>	<u>21,125</u>
Total County Clerk	<u>282,306</u>	<u>282,306</u>	<u>266,629</u>	<u>289,377</u>
Courthouse buildings and grounds:				
Salary courthouse janitor	31,944	31,944	34,528	34,712
Group insurance	5,249	5,249	5,568	5,462
Telephone	25,442	25,442	26,021	24,497
Small tools and equipment	463	463	20	479
Maintenance contracts	6,476	6,476	9,847	6,270
Scully expenditures	<u>463</u>	<u>463</u>	<u>395</u>	<u>72</u>
Total Courthouse buildings and grounds	<u>70,037</u>	<u>70,037</u>	<u>76,379</u>	<u>71,492</u>
Supervisor of Assessments:				
Salary of Supervisor	36,253	36,253	42,738	41,900
Salaries of clerks	79,508	79,508	78,967	78,139
Extra help	4,241	4,241	6,105	4,984
Group insurance	14,439	14,439	14,554	16,192
Postage	5,090	5,090	1,431	3,080
Printing and legal publications	11,452	11,452	733	602
Office supplies	2,121	2,121	3,085	1,319
Dues, subscriptions, and meetings	1,697	1,697	1,496	232
Office equipment	2,545	2,545	1,792	1,777
Travel	2,969	2,969	2,658	2,042
Appraisal software	<u>20,358</u>	<u>20,358</u>	<u>16,503</u>	<u>17,698</u>
Total Supervisor of Assessments	<u>180,673</u>	<u>180,673</u>	<u>170,062</u>	<u>167,965</u>
County Board:				
County Board per diem	40,000	40,000	42,112	43,315
Salary County Board secretary	28,840	28,840	29,301	31,284
County Board part-time help	2,000	2,000	-	475
Group insurance County Board	20,400	20,400	34,480	32,944
County Board supplies	11,000	11,000	-	4,005
Dues, subscriptions, meetings	<u>2,000</u>	<u>2,000</u>	<u>1,134</u>	<u>1,629</u>
Total County Board	<u>104,240</u>	<u>104,240</u>	<u>107,027</u>	<u>113,652</u>

LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
General government (continued):				
County Offices:				
Major repairs	\$ 30,000	\$ 30,000	\$ 20,434	\$ 16,821
Supplies	8,000	8,000	6,311	4,983
Utilities	65,000	65,000	45,735	49,440
Courthouse and park maintenance	20,000	20,000	22,154	19,713
Shelves and files	2,500	2,500	51	-
Courthouse roofing	5,000	5,000	-	3,236
Repair of park lighting	3,000	3,000	-	-
Contractual cleaning service	7,500	7,500	3,900	3,900
Courthouse equipment/building pool	75,000	54,858	-	-
Park improvements	2,500	2,500	-	185
Sidewalk and curb repairs	2,500	2,500	6,576	5,538
Elevator	25,000	25,000	-	-
Repairs to courthouse stone	5,000	5,000	-	-
Energy management system	1,000	1,000	-	-
Clock Grant	-	-	-	9,500
Miscellaneous repairs/restrooms	2,500	2,500	-	161
Total County Offices	<u>254,500</u>	<u>234,358</u>	<u>105,161</u>	<u>113,477</u>
Elections:				
Election judges	47,000	47,000	38,778	26,489
Election supplies	93,000	106,494	83,751	93,168
Advertising	8,500	8,500	11,585	7,977
Training	1,500	1,500	1,457	2,118
Postage	8,500	8,500	8,079	8,525
Maintenance of equipment	9,000	9,000	13,200	8,021
Education, training, and support	15,000	15,000	15,668	14,937
Total Elections	<u>182,500</u>	<u>195,994</u>	<u>172,518</u>	<u>161,235</u>
Other:				
Salary Board of Review	11,800	11,800	10,800	10,900
Insurance and bonds	217,135	217,135	170,103	242,844
Professional and audit fees	120,000	120,000	124,112	118,511
Data processing	55,000	55,000	55,000	104,592
Administrative services	7,500	7,500	4,798	4,721
Group health insurance	30,000	30,000	18,678	2,245
Miscellaneous	5,000	5,000	8,863	910
Safety and Educational Grant	-	-	-	308
Transportation Grant	-	-	25,329	-
Stipend for county officials	10,000	10,000	12,335	9,169
Contingencies	1,000,000	1,000,000	-	-
Education Service Region	51,005	51,005	51,004	63,240
Total other	<u>1,507,440</u>	<u>1,507,440</u>	<u>481,022</u>	<u>557,440</u>
Total general government	<u>2,770,014</u>	<u>2,763,366</u>	<u>1,534,287</u>	<u>1,637,856</u>

LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
County development:				
Aid to County Programs:				
Regional Planning Commission	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500
Regional Planning Commission (EZ)	7,500	7,500	7,500	7,500
Coordinator, zoning officer, and zoning expense	25,000	25,000	3,686	36,518
Waste management	28,872	28,872	29,937	29,937
JTPA salary	95,000	95,000	95,476	93,604
Waste management salary expenditure	33,000	33,000	33,500	31,000
Regional Planning Director	18,000	18,000	-	-
Total Aid to County Programs	<u>217,872</u>	<u>217,872</u>	<u>180,599</u>	<u>209,059</u>
Community Development:				
Salary of Coordinator	56,650	56,650	56,650	55,000
Benefits	-	-	3,304	9,373
Area economic development	25,000	25,000	25,000	-
CEDS	5,000	5,000	5,000	-
Postage and fees	500	500	-	-
Travel and conferences	500	500	-	-
Total Community Development	<u>87,650</u>	<u>87,650</u>	<u>89,954</u>	<u>64,373</u>
Total County development	<u>305,522</u>	<u>305,522</u>	<u>270,553</u>	<u>273,432</u>
Public safety:				
County Coroner:				
Salary of Coroner	24,146	24,146	24,841	23,850
Deputy salary	10,286	10,286	10,100	9,950
Coroner's secretary	2,008	2,008	2,000	2,000
Supplies	1,175	1,175	660	863
Mileage	2,939	2,939	2,582	2,713
Rental allowance	2,449	2,449	2,472	2,554
Group insurance	5,558	5,558	5,733	5,278
Training and education	1,959	1,959	1,531	1,297
Radio equipment and repair	1,175	1,175	1,444	1,517
Grant	-	-	23	4,187
Telephone	2,253	2,253	1,743	1,487
Total County Coroner	<u>53,949</u>	<u>53,949</u>	<u>53,129</u>	<u>55,696</u>

LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2011</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)				
Public safety (continued):				
County Sheriff:				
Salary Sheriff	\$ 65,069	\$ 65,069	\$ 66,435	\$ 64,500
Salary deputies	839,020	839,020	806,523	814,562
Salary correctional officers	215,909	215,909	186,439	197,696
Salary secretarial	75,383	75,383	76,763	74,000
Salary janitorial	38,708	38,708	39,500	39,000
Salary cooks	25,766	25,766	26,306	22,742
Salary part-time cooks	3,918	3,918	1,714	2,360
Deputy's overtime	58,766	58,766	73,860	44,904
Group insurance	171,722	171,722	150,634	147,713
Postage and printing	1,224	1,224	342	1,006
Office supplies	3,918	3,918	3,380	3,275
Maintenance contracts	31,832	31,832	27,657	28,304
Dues, subscriptions, meetings	2,253	2,253	1,745	1,639
Office equipment	1,714	1,714	4,468	584
Travel	4,897	4,897	1,428	1,265
Schools and training	5,877	5,877	2,165	14,971
Radio repair	2,938	2,938	2,077	468
Auto repair and maintenance	22,037	22,037	21,991	18,741
Gas and oil	132,224	132,224	89,438	76,999
Tools and maintenance supplies	9,794	9,794	6,938	7,617
Auxiliary police	1,224	1,224	306	301
Crime prevention program	490	490	110	255
Purchase of autos	56,912	56,912	-	-
Purchase of radios	7,346	7,346	18	667
Law enforcement equipment	4,897	4,897	6,072	4,503
Uniforms	9,794	9,794	14,972	12,221
Feeding prisoners	48,972	48,972	60,521	45,150
Prisoner medical	41,136	41,136	38,988	29,300
Total County Sheriff	<u>1,883,742</u>	<u>1,883,742</u>	<u>1,710,790</u>	<u>1,654,743</u>
Emergency Telephone System Board and other public safety:				
County share salaries and insurance	<u>163,655</u>	<u>163,655</u>	<u>163,655</u>	<u>171,311</u>

LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Public safety (continued):				
Emergency Management Agency:				
Director's salary	\$ 28,159	\$ 28,159	\$ 29,129	\$ -
Assistant director	16,891	16,891	19,005	-
Secretary salary	16,433	16,433	17,254	-
Part-time summer help	100	100	-	-
Car expenditure	7,960	7,960	14,888	-
Utilities	6,959	6,959	6,625	-
Conferences	1,250	1,250	1,249	-
Warehouse rent	11,800	11,800	9,318	-
Supplies and equipment	2,000	2,000	3,969	-
Repairs and maintenance	3,000	3,000	2,997	-
Training	1,000	1,000	975	-
HEMP Grant expenses	40,000	40,000	43,481	-
Search and rescue	3,000	3,000	3,115	-
Group insurance	8,511	8,511	9,362	-
Disaster Fund	5,000	5,000	4,940	-
Total Emergency Management Agency	<u>152,063</u>	<u>152,063</u>	<u>166,307</u>	<u>-</u>
Public Safety Complex:				
Maintenance contracts	5,000	5,000	5,875	4,226
Utilities	75,000	75,000	56,237	60,822
Repairs and maintenance	50,000	50,000	25,378	29,925
Miscellaneous	500	500	83	85
Total Public Safety Complex	<u>130,500</u>	<u>130,500</u>	<u>87,573</u>	<u>95,058</u>
Total public safety	<u>2,383,909</u>	<u>2,383,909</u>	<u>2,181,454</u>	<u>1,976,808</u>
Judiciary and court related:				
Circuit Clerk:				
Salary Circuit Clerk	45,410	45,410	53,000	51,500
Salary deputies	316,075	316,075	297,599	297,581
Salary extra help	4,284	4,284	4,983	4,959
Group insurance	53,476	53,476	58,903	48,172
Postage	7,283	7,283	7,426	8,473
Rental and service contracts	6,854	6,854	7,966	7,598
Office supplies	11,567	11,567	10,477	9,836
Dues, subscriptions, meetings	2,356	2,356	1,909	1,951
Office equipment	2,399	2,399	2,635	2,416
Child support system	-	-	27,932	6,107
Training and education	857	857	904	894
Travel	857	857	928	864
Total Circuit Clerk	<u>451,418</u>	<u>451,418</u>	<u>474,662</u>	<u>440,351</u>

LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	2012			2011 Actual
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Judiciary and court related (continued):				
States Attorney:				
Salary States Attorney	\$ 150,510	\$ 150,510	\$ 166,508	\$ 166,508
Salary of assistants	101,874	101,874	117,696	118,700
Salary secretarial	75,298	75,298	89,440	89,440
Salary Victim Witness	21,501	21,501	29,120	29,120
Group insurance	34,160	34,160	38,872	36,935
Postage and supplies	4,300	4,300	7,640	4,118
Rental and service contracts	4,300	4,300	-	-
Subpoenas and court costs	860	860	534	142
Office expenditure	2,580	2,580	3,229	1,192
Dues, subscriptions, meetings	6,880	6,880	6,451	7,581
Computer software	860	860	-	-
Trial costs and witness fees	8,601	8,601	15,193	17,685
Equipment and maintenance contracts	2,580	2,580	3,273	2,398
Purchase of equipment	860	860	-	150
Appellate Prosecutor Service	10,321	10,321	12,455	11,375
Attorney General grant	14,707	14,707	-	-
Total States Attorney	<u>440,193</u>	<u>440,193</u>	<u>490,411</u>	<u>485,344</u>
Adult and juvenile probation:				
Salary chief probation officer	48,857	48,857	52,733	51,197
Salary adult probation officer	32,862	32,862	35,469	34,436
Salary adult probation officer 2	35,774	35,774	38,612	37,487
Adult probation officer 3	33,814	33,814	36,497	35,434
Salary juvenile probation officer	38,104	38,104	41,127	39,929
Salary secretarial	21,624	21,624	23,340	22,660
Group insurance	31,541	31,541	17,592	18,417
Office supplies	4,632	4,632	1,262	2,719
Postage	1,390	1,390	762	880
Conferences	1,853	1,853	169	640
Office equipment	4,632	4,632	2,218	1,549
Travel	2,779	2,779	1,205	1,157
Total adult and juvenile probation	<u>257,863</u>	<u>257,863</u>	<u>250,986</u>	<u>246,505</u>

LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Judiciary and court related (continued):				
Public Defender:				
Salary Public Defender	\$ 69,274	\$ 65,767	\$ 77,193	\$ 77,193
Salary of assistant	82,868	78,673	98,565	92,910
Salary secretarial	18,187	17,266	13,117	19,676
Group insurance	10,184	9,668	9,337	15,834
Postage and supplies	12,115	11,502	12,375	13,500
Books and transcripts	1,615	1,534	1,650	1,800
Dues	2,692	2,556	2,483	3,711
Post-Conviction fees	15,705	14,910	5,550	7,594
Guardian Ad Litem fees	80,767	76,678	62,034	42,577
Trial expense	134,612	-	-	-
Professional services	10,545	10,011	9,923	6,545
Total Public Defender	<u>438,564</u>	<u>288,564</u>	<u>292,227</u>	<u>281,340</u>
Associate Judge:				
Salary of secretary	24,923	24,923	29,206	28,355
Group insurance	427	4,890	5,066	418
Postage and supplies	1,280	1,280	903	726
Dues, subscriptions, meetings	640	640	520	693
Court appointed attorneys	4,267	4,267	920	500
Part-time help	973	973	475	815
Total Associate Judge	<u>32,509</u>	<u>36,972</u>	<u>37,090</u>	<u>31,507</u>
Circuit Judge:				
Salary secretary	26,219	26,219	30,088	29,212
Fees for bailiffs	10,892	10,892	7,750	8,700
Group insurance	4,944	4,944	5,733	5,278
Postage	218	218	45	176
Office supplies	1,743	1,743	1,618	1,977
Legal publications	6,535	6,535	5,838	3,585
Dues, subscriptions, meetings	349	349	-	170
Office equipment	1,220	1,220	960	240
Professional associations	523	523	590	530
Jury fees	20,914	20,914	6,370	17,757
Jury meals	3,050	3,050	1,226	2,212
Witness fees	436	436	-	-
Part-time help	1,046	1,046	335	190
Attorney fees indigent defendants	37,122	37,122	-	4,546
Visiting judge	4,270	4,270	4,850	2,350
Total Circuit Judge	<u>119,479</u>	<u>119,479</u>	<u>65,403</u>	<u>76,923</u>

LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	2012			2011 Actual
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Judiciary and court related (continued):				
Jury Commission:				
Salary Jury Commission Clerk	\$ 14,113	\$ 14,113	\$ 14,113	\$ 13,702
Salary Commissioners	900	900	900	900
Postage	4,500	4,500	2,371	2,217
Rental and service contracts	675	675	-	-
Office supplies	1,000	1,000	1,328	1,498
Equipment	1,320	1,320	960	240
Total Jury Commission	<u>22,508</u>	<u>22,508</u>	<u>19,672</u>	<u>18,557</u>
Juvenile Support and Welfare:				
Care of minors	<u>55,000</u>	<u>55,000</u>	<u>46,140</u>	<u>67,470</u>
Total Juvenile Support and Welfare	<u>55,000</u>	<u>55,000</u>	<u>46,140</u>	<u>67,470</u>
Other judicial expenditures:				
Psychological exams	3,500	3,500	-	-
County share of judges salaries	1,200	1,200	1,044	543
Legal notices	-	-	1,422	1,910
Paternity tests and HIV testing	500	500	-	-
Autopsy charges	30,000	45,669	37,601	38,678
Court reporter - inquests	-	-	337	-
Defense expenditures	-	150,000	181,512	-
Court language translator	2,000	2,000	1,199	-
Total other judicial expenditures	<u>37,200</u>	<u>202,869</u>	<u>223,115</u>	<u>41,131</u>
Total judiciary and court related	<u>1,854,734</u>	<u>1,874,866</u>	<u>1,899,706</u>	<u>1,689,128</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>117,800</u>	<u>293,170</u>
Debt service:				
Principal payments	422,500	622,500	81,499	85,333
Interest payments	<u>28,744</u>	<u>29,744</u>	<u>38,053</u>	<u>30,070</u>
Total debt service	<u>451,244</u>	<u>652,244</u>	<u>119,552</u>	<u>115,403</u>
Total expenditures	<u>7,765,423</u>	<u>7,979,907</u>	<u>6,123,352</u>	<u>5,985,797</u>
Excess (deficiency) of revenues over expenditures	<u>(898,868)</u>	<u>(1,097,774)</u>	<u>150,179</u>	<u>(239,611)</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
OTHER FINANCING SOURCES (USES)				
Transfers:				
Liability Insurance Account	\$ 39,844	\$ 39,844	\$ 39,844	\$ 242,844
Court Automation Fund	6,000	6,000	6,000	6,000
GIS Fund	35,648	35,648	35,648	60,100
County Farm Account	30,000	30,000	30,000	30,000
County Clerk's Document Storage System Fund	15,000	15,000	15,000	17,000
Proceeds from tax anticipation warrant	400,000	600,000	-	-
Proceeds from capital lease	-	-	-	165,770
Emergency Management Agency Fund	(125,000)	(125,000)	(42,690)	(90,000)
Public Safety Complex Communications Equipment Replacement Fund	(9,450)	(9,450)	(9,450)	(9,000)
Ambulance Service Fund	-	-	-	(45,000)
Court Security Fund	(27,000)	(27,000)	(27,000)	(15,000)
Drug investigation Fund	-	-	-	(8,000)
	<u>365,042</u>	<u>565,042</u>	<u>47,352</u>	<u>354,714</u>
CHANGE IN FUND BALANCE	<u>\$ (533,826)</u>	<u>\$ (532,732)</u>	197,531	115,103
FUND BALANCE AT BEGINNING OF YEAR			<u>849,317</u>	<u>734,214</u>
FUND BALANCE AT END OF YEAR			<u>\$ 1,046,848</u>	<u>\$ 849,317</u>

LOGAN COUNTY, ILLINOIS
LIABILITY INSURANCE ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>			
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>2011</u> <u>Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes:				
Property taxes	\$ 170,000	\$ 170,000	\$ 166,728	\$ 169,969
Mobile home privilege tax and other taxes	-	-	-	386
	<u>170,000</u>	<u>170,000</u>	<u>166,728</u>	<u>170,355</u>
Miscellaneous revenue	-	-	19,332	729
	<u>170,000</u>	<u>170,000</u>	<u>186,060</u>	<u>171,084</u>
EXPENDITURES				
General government	-	-	31,323	11,140
Excess of revenues over expenditures	170,000	170,000	154,737	159,944
OTHER FINANCING USES				
Transfers out	<u>(39,844)</u>	<u>(39,844)</u>	<u>(39,844)</u>	<u>(242,844)</u>
CHANGE IN FUND BALANCE	<u>\$ 130,156</u>	<u>\$ 130,156</u>	114,893	(82,900)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>(123,180)</u>	<u>(40,280)</u>
FUND BALANCE (DEFICIT) AT END OF YEAR			<u>\$ (8,287)</u>	<u>\$ (123,180)</u>

**LOGAN COUNTY, ILLINOIS
COUNTY FARM ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Miscellaneous revenue:				
Rent and other	\$ 57,216	\$ 57,216	\$ 57,449	\$ 59,443
EXPENDITURES				
General government:				
Farm operating expenditures	6,000	6,000	5,014	-
Rental property expenditures	8,000	8,000	7,981	8,434
	<u>14,000</u>	<u>14,000</u>	<u>12,995</u>	<u>8,434</u>
County development:				
Soil and water conservation service	4,000	4,000	4,000	4,000
Balloon festival	5,000	5,000	5,000	5,000
	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
Total expenditures	<u>23,000</u>	<u>23,000</u>	<u>21,995</u>	<u>17,434</u>
Excess of revenues over expenditures	34,216	34,216	35,454	42,009
OTHER FINANCING USES				
Transfers out	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>
CHANGE IN FUND BALANCE	<u>\$ 4,216</u>	<u>\$ 4,216</u>	5,454	12,009
FUND BALANCE AT BEGINNING OF YEAR			<u>141,408</u>	<u>129,399</u>
FUND BALANCE AT END OF YEAR			<u>\$ 146,862</u>	<u>\$ 141,408</u>

**LOGAN COUNTY, ILLINOIS
AIRPORT OPERATING ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Charges for services:				
Sale of fuel	\$ 63,000	\$ 63,000	\$ 78,714	\$ 69,675
Interest on fuel sales	40	40	43	-
Rent and lease income	29,500	29,500	75,337	72,068
Total charges for services	<u>92,540</u>	<u>92,540</u>	<u>154,094</u>	<u>141,743</u>
Miscellaneous revenue:				
Lighting grant	-	-	-	9,450
Land rent and other	51,900	51,900	882	114
Total revenues	<u>144,440</u>	<u>144,440</u>	<u>154,976</u>	<u>151,307</u>
EXPENDITURES				
Transportation:				
Insurance	5,000	5,000	4,444	4,580
Farm operating expenditures	3,000	3,000	-	320
Airport maintenance	42,000	42,000	21,887	36,020
Fuel purchases	60,000	60,000	64,830	55,007
Sales tax expenditures	3,000	3,000	4,799	3,798
Manager salary	6,000	6,000	6,348	4,851
Lighting grant	-	-	-	9,450
Other	4,000	4,000	517	2,500
Service charges	4,000	4,000	4,125	3,881
Total expenditures	<u>127,000</u>	<u>127,000</u>	<u>106,950</u>	<u>120,407</u>
Excess of revenues over expenditures	17,440	17,440	48,026	30,900
OTHER FINANCING USES				
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
CHANGE IN FUND BALANCE	<u>\$ 2,440</u>	<u>\$ 2,440</u>	33,026	15,900
FUND BALANCE AT BEGINNING OF YEAR			<u>152,958</u>	<u>137,058</u>
FUND BALANCE AT END OF YEAR			<u>\$ 185,984</u>	<u>\$ 152,958</u>

LOGAN COUNTY, ILLINOIS
WORKING CASH ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>	<u>2011</u>
	Actual	Actual
REVENUES		
Interest and investment income	\$ 3	\$ 5
 EXPENDITURES	 _____ -	 _____ -
 CHANGE IN FUND BALANCE	 3	 5
 FUND BALANCE AT BEGINNING OF YEAR	 <u>52,941</u>	 <u>52,936</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 52,944</u>	 <u>\$ 52,941</u>

LOGAN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Property taxes and payments in lieu of taxes	\$ 333,447	\$ 333,447	\$ 326,544	\$ 340,050
Federal and state operating grants:				
Basic Health Grant	62,938	62,938	62,832	62,938
IBCC Program	418,600	418,600	420,507	472,474
Vision and Hearing Grants	2,250	2,250	2,961	854
WIC Program	397,800	397,800	486,954	473,109
Family Case Management	88,100	88,100	84,947	92,615
Medicaid Match	30,000	30,000	23,257	17,422
Reality Grant	5,000	5,000	2,635	1,250
Vaccine allowance and grant	156,000	156,000	143,169	103,411
Tobacco-Free Communities	19,800	19,800	21,257	18,891
Emergency Preparedness Grants	41,753	41,753	39,305	48,811
Teen Parent Services Grant	-	-	-	9,191
Vector Grant	3,000	3,000	14,442	3,093
Other grants	65,288	65,288	51,926	285,842
Total federal and state operating grants	<u>1,290,529</u>	<u>1,290,529</u>	<u>1,354,192</u>	<u>1,589,901</u>
Charges for services:				
Home Health Care Program	762,000	762,000	593,234	843,541
Healthworks of Illinois	166,104	166,104	161,073	163,538
Vaccination and other fees	466,151	466,151	405,746	339,980
Other health program charges	5,500	5,500	-	19,103
Total charges for services	<u>1,399,755</u>	<u>1,399,755</u>	<u>1,160,053</u>	<u>1,366,162</u>
Interest and investment income	<u>4,500</u>	<u>4,500</u>	<u>1,940</u>	<u>3,383</u>
Warehouse lease	39,240	39,240	39,265	39,240
Miscellaneous revenue	-	-	9,383	11,273
Total other revenues	<u>39,240</u>	<u>39,240</u>	<u>48,648</u>	<u>50,513</u>
Total revenues	<u>3,067,471</u>	<u>3,067,471</u>	<u>2,891,377</u>	<u>3,350,009</u>

**LOGAN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)**

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES				
Public health:				
Salaries	\$ 1,599,358	\$ 1,599,358	\$ 1,546,111	\$ 1,547,678
IMRF	162,919	162,919	156,125	142,961
FICA and Medicare	109,888	109,888	111,094	111,797
Unemployment	10,000	10,000	(735)	6,874
Small office equipment	3,600	3,600	341	2,775
Office supplies	28,395	28,395	21,612	19,720
Office equipment	5,000	5,000	3,255	20,135
Postage	26,160	26,160	22,211	23,725
Books	700	700	250	436
Medical/dental equipment	26,362	26,362	37,313	131,127
Environmental health supplies and equipment	975	975	2,810	923
Maintenance equipment	250	250	-	-
Car seats	4,800	4,800	2,271	3,073
Contingency	20,000	20,000	-	-
WIC - food instruments - noncash	270,000	270,000	343,254	343,104
Vaccine	175,000	175,000	173,841	134,159
Medical supplies	32,150	32,150	48,830	46,956
Community education	10,000	10,000	22,521	21,608
Professional fees	6,000	6,000	5,859	5,766
Contractual	560,383	560,383	500,006	608,066
Mileage	30,000	30,000	30,532	33,897
Travel	2,000	2,000	1,342	1,227
Advertising	12,500	12,500	4,660	12,076
Printing	2,000	2,000	1,450	1,716
Employee health insurance	169,863	169,863	161,536	147,189
Telecommunications	24,250	24,250	22,021	22,858
Maintenance on building equipment	10,000	10,000	5,637	9,676
Maintenance supplies	4,500	4,500	3,997	4,547
Building improvements	10,000	10,000	360	20,025
Equipment maintenance	2,500	2,500	2,032	2,603
Custodial and grounds maintenance	21,000	21,000	19,645	20,551
Vehicle maintenance/fees	1,000	1,000	-	-
Utilities	16,000	16,000	15,042	16,349
Water/sewer service	2,500	2,500	2,554	2,380

LOGAN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>			
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>2011</u> <u>Actual</u>
EXPENDITURES (CONTINUED)				
Public health (continued):				
Disposal service	\$ 1,140	\$ 1,140	\$ 3,117	\$ 1,136
Dues/memberships	5,500	5,500	6,272	5,839
Employee training	5,000	5,000	4,507	8,620
Liability/unemployment insurance	10,000	10,000	9,407	10,886
Mortgage	38,783	38,783	-	-
Property Tax	3,400	3,400	-	-
Miscellaneous	4,000	4,000	9,318	9,012
	<u>3,427,876</u>	<u>3,427,876</u>	<u>3,300,398</u>	<u>3,501,470</u>
Total public health				
Debt service:				
Principal	35,913	35,913	35,913	44,101
Interest	698	698	698	2,773
	<u>36,611</u>	<u>36,611</u>	<u>36,611</u>	<u>46,874</u>
Total expenditures	<u>3,464,487</u>	<u>3,464,487</u>	<u>3,337,009</u>	<u>3,548,344</u>
Deficiency of revenues over expenditures	<u>(397,016)</u>	<u>(397,016)</u>	<u>(445,632)</u>	<u>(198,335)</u>
OTHER FINANCING SOURCES				
Transfers in	<u>43,398</u>	<u>43,398</u>	<u>43,398</u>	<u>43,398</u>
CHANGE IN FUND BALANCE	<u>\$ (353,618)</u>	<u>\$ (353,618)</u>	(402,234)	(154,937)
FUND BALANCE AT BEGINNING OF YEAR			<u>1,190,386</u>	<u>1,345,323</u>
FUND BALANCE AT END OF YEAR			<u>\$ 788,152</u>	<u>\$ 1,190,386</u>

**LOGAN COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 771,250	\$ 771,250	\$ 756,642	\$ 814,424
Replacement tax	<u>81,250</u>	<u>81,250</u>	<u>70,294</u>	<u>93,415</u>
Total revenues	<u>852,500</u>	<u>852,500</u>	<u>826,936</u>	<u>907,839</u>
EXPENDITURES				
Retirement system:				
Contribution to retirement system and FICA expense	781,489	781,489	756,841	705,213
Regional Superintendent of Schools	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>	<u>-</u>
Total expenditures	<u>786,989</u>	<u>786,989</u>	<u>762,341</u>	<u>705,213</u>
CHANGE IN FUND BALANCE	<u>\$ 65,511</u>	<u>\$ 65,511</u>	64,595	202,626
FUND BALANCE AT BEGINNING OF YEAR			<u>305,483</u>	<u>102,857</u>
FUND BALANCE AT END OF YEAR			<u>\$ 370,078</u>	<u>\$ 305,483</u>

**LOGAN COUNTY, ILLINOIS
COUNTY HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)**

	<u>2012</u>			<u>2011</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes and other payments in lieu of taxes	\$ 261,830	\$ 261,830	\$ 255,761	\$ 356,560
Charges for services:				
Sale of material, labor, and rent	20,000	20,000	23,021	8,648
Interest and investment income	2,000	2,000	72	1,820
Motor fuel tax payroll	230,000	230,000	191,574	132,921
Motor fuel tax equipment rental	140,000	140,000	126,865	163,732
Miscellaneous - reimbursement from other funds and road district	105,000	105,000	48,603	121,848
Total revenues	<u>758,830</u>	<u>758,830</u>	<u>645,896</u>	<u>785,529</u>
EXPENDITURES				
Transportation:				
County and office salaries and benefits	587,900	587,900	554,764	565,824
Office supplies	10,000	10,000	9,296	9,120
Superintendent's expenditures	1,800	1,800	538	423
County engineering costs	3,000	3,000	1,192	1,883
Township engineering costs	1,000	1,000	-	-
Construction	1,000	1,000	-	-
Maintenance of roads	10,000	10,000	4,853	4,660
Maintenance of bridges	1,000	1,000	-	6
Machinery and equipment purchase	60,000	60,000	2,165	2,573
Purchase of right-of-way	1,000	1,000	18	-
Maintenance of machinery and equipment	40,000	40,000	49,707	41,538
Shelter maintenance	30,000	30,000	16,160	20,253
Group insurance	44,000	44,000	38,686	44,464
Workman's comp insurance	40,000	40,000	22,661	-
Gas, oil, and grease	60,000	60,000	51,200	53,086
	<u>890,700</u>	<u>890,700</u>	<u>751,240</u>	<u>743,830</u>
Capital outlay	-	-	90,057	-
Total expenditures	<u>890,700</u>	<u>890,700</u>	<u>841,297</u>	<u>743,830</u>
CHANGE IN FUND BALANCE	<u>\$ (131,870)</u>	<u>\$ (131,870)</u>	(195,401)	41,699
FUND BALANCE AT BEGINNING OF YEAR			<u>465,330</u>	<u>423,631</u>
FUND BALANCE AT END OF YEAR			<u>\$ 269,929</u>	<u>\$ 465,330</u>

**LOGAN COUNTY, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)**

	<u>2012</u>	<u>2011</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Other intergovernmental revenues - motor fuel tax allotments	\$ 603,758	\$ 643,334
Charges for services - labor and materials	98,558	194,753
Interest and investment income	<u>28,496</u>	<u>37,681</u>
Total revenues	<u>730,812</u>	<u>875,768</u>
EXPENDITURES		
Transportation:		
Salary and benefits of superintendent and construction	942,771	951,905
Capital outlay	<u>473,791</u>	<u>-</u>
Total expenditures	<u>1,416,562</u>	<u>951,905</u>
Deficiency of revenues over expenditures	<u>(685,750)</u>	<u>(76,137)</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	150,000	-
Transfers out	<u>(150,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	(685,750)	(76,137)
FUND BALANCE AT BEGINNING OF YEAR	<u>4,786,931</u>	<u>4,863,068</u>
FUND BALANCE AT END OF YEAR	<u>\$ 4,101,181</u>	<u>\$ 4,786,931</u>

**LOGAN COUNTY, ILLINOIS
COUNTY BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 145,960	\$ 145,960	\$ 142,202	\$ 168,389
Charges for services	-	-	9,773	29,172
Interest and investment income	10,000	10,000	7,369	8,141
Miscellaneous revenue	-	-	15,700	-
	<u>155,960</u>	<u>155,960</u>	<u>175,044</u>	<u>205,702</u>
Total revenues				
EXPENDITURES				
Transportation:				
Bridge construction and repair	300,500	300,500	47,341	175,121
Capital outlay	-	-	-	164,741
	<u>300,500</u>	<u>300,500</u>	<u>47,341</u>	<u>339,862</u>
Total expenditures				
CHANGE IN FUND BALANCE	<u>\$ (144,540)</u>	<u>\$ (144,540)</u>	127,703	(134,160)
FUND BALANCE AT BEGINNING OF YEAR			<u>504,801</u>	<u>638,961</u>
FUND BALANCE AT END OF YEAR			<u>\$ 632,504</u>	<u>\$ 504,801</u>

NONMAJOR SPECIAL REVENUE FUNDS

Funds used to account for revenues from specific taxes or other earmarked revenue sources which, by statute, charter provision, or local ordinance, are designated to finance particular functions or activities of government.

Following are individual nonmajor Special Revenue Funds:

Matching Tax Fund - To account for the levy and collection of the annual tax for the purpose of providing funds to pay the expenses of engineering and other costs and its proportionate share of construction or maintenance of highways in the federal aid primary, secondary, or County highway network.

Ambulance Service Fund - To account for the levy and collection of the annual tax for the payment of expenses incurred in providing emergency ambulance service in the County.

Animal Control Fund - To account for the receipts of registration fees and fines collected and for the payment of costs of the Animal Control Program in the County and for the payment of damages to individuals for the loss of livestock and poultry. One-third of all fees collected must be retained in the fund until the first Monday in March for the purpose of paying damage claims.

Tuberculosis Sanitarium Fund - To account for the levy and collection of the annual tax for the purpose of providing sanitarium care for tuberculosis patients.

Senior Citizens Tax Fund - To account for the levy and collection of the annual tax for the payment of expenses incurred in providing financial support to senior citizen organizations in the County.

Emergency Management Agency Fund - To account for revenues used for the payment of expenses incurred in providing an emergency services and disaster operations program in the County.

State's Attorney Automation Fund - To account for the fines collected by the State's Attorney's office. The funds are to be used to maintain automated recordkeeping systems in the State's Attorney's office.

Cooperative Extension Service Fund - To account for the tax levied to provide support to the Logan County Cooperative Extension Service.

GIS Fund - To account for the collection of fees used by the County for mapping services.

Child Support Maintenance Fund - To account for the monthly fee collected from child support payers which is used to further child support collection efforts by the Circuit Clerk.

State's Attorney's State Forfeiture Fund - To account for the proceeds received from the State drug forfeitures. Such funds are used to further investigations and prosecutions by the State's Attorney's Office.

NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

Sheriff's Drug Forfeiture Fund - To account for proceeds from certain fines and forfeitures received by the fund and used by the County Sheriff for certain investigative and training expenditures.

Court Automation Fund - To account for the collection of a special court filing fee to be used for automating the Circuit Clerk's Office.

County Clerk's Document Storage System Fund - To account for the collection of a special recording fee to be used for automating the County Clerk's Office.

Hotel Operators' Occupation Tax Fund - To account for the collection and expenditure of the 3 percent Hotel Operators' Occupation Tax. Revenues from the tax are used to promote tourism within Logan County.

Drug Investigation Fund - To account for funds received and expended for drug investigation.

Court Security Fund - To account for the collection of fees assessed on certain court cases where the Sheriff or his deputy are present as court bailiff.

Solid Waste Fund - To account for the revenues and costs of conducting inspections, investigations, and enforcement activities of nonhazardous solid waste disposal facilities.

Court Document Storage Fund - To account for the receipt and expenditure of Court Document Storage fees. The fee is to be used for converting the Circuit Clerk's records to electronic or micrographic storage.

Tax Sale Automation Fund - To account for the collection of a \$5 per parcel fee assessed to the purchaser of property for delinquent taxes. Expenditures from the fund may be made for any costs related to the automation of property tax collections.

911 Emergency System Fund - To account for the revenues and costs associated with providing a 911 Emergency Telephone System within the County.

Public Safety Complex - Communications Equipment Replacement Fund - To account for funds collected and expended for updating and replacing communication equipment jointly used for law enforcement purposes by the County Sheriff and certain municipalities.

Historic Sites Motel Tax Fund - To account for motel tax revenues to be used to maintain historic courthouses in the County.

NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

Probation Services Fund - To account for funds collected and expended for costs associated with the probation office. Plans for expenditure are subject to approval by the State probation office.

Coroner Fees Fund - To account for funds collected and expended for costs associated with coroner fees.

Law Library Fund - To account for the revenues derived from the law library fee and the payment of expenses incurred in establishing and maintaining a law library. The money available in the fund may not be appropriated by the County Board but is disbursed on order of the Chief Circuit Judge. The fees are collected by the Circuit Clerk and paid into the Law Library Fund.

State's Attorney's Federal Forfeiture Fund - To account for the proceeds received from federal drug forfeitures. Such funds are used to further investigations and prosecutions by the State's Attorney's Office.

Indemnity Fund - To account for indemnity fees paid to the County Collector derived from tax sales. The fund is to accumulate until it reaches .0003 percent of the assessed valuation or \$25,000, whichever is greater. The purpose of the fund is to indemnify the Treasurer for judgments arising from tax sales errors.

Tax Sale in Error Fund - To account for the collection of fees to reimburse the County for costs associated with refundings related to tax sales in error.

Inmate Benefit Fund - To account for revenues and expenditures of the jail commissary.

Police Vehicle Fund - To account for revenues derived from the police vehicle fee and the payment of expenses related to the acquisition and maintenance of police vehicles. The fees are collected by the Circuit Clerk and paid into the Police Vehicle Fund.

Circuit Clerk Operation and Administrative Fund - To account for revenue derived from the court supervision fees and payment of expenses related to the office of the Circuit Clerk.

NONMAJOR CAPITAL PROJECTS FUND

Fund used to account for the purchase or construction of major capital facilities which are not financed by other funds.

Following is the individual nonmajor Capital Projects Fund:

Airport Capital Improvement Fund - To account for federal, state, and local funds to be used for airport land acquisition, runway expansion and repairs, and facilities improvements. By resolution of the County Board, net earnings from the airport farm may also be transferred to the fund for capital projects.

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2012**

	<u>Matching Tax Fund</u>	<u>Ambulance Service Fund</u>	<u>Animal Control Fund</u>
ASSETS			
Cash and cash equivalents	\$ 267,936	\$ 127,102	\$ 27,667
Certificates of deposit, at cost	800,000	-	-
Receivables:			
Property taxes	210,000	127,890	-
Grants	-	-	-
Accounts	-	-	3,981
Due from other funds	-	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 1,277,936</u>	<u>\$ 254,992</u>	<u>\$ 31,648</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 31,545	\$ 32,005	\$ 450
Due to other funds	-	-	-
Unearned revenue - property taxes	210,000	127,890	-
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>241,545</u>	<u>159,895</u>	<u>450</u>
Fund balances (deficit):			
Restricted for:			
General government	-	-	-
Tuberculosis Sanitarium	-	-	-
Public health	-	50,097	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Transportation	925,183	-	-
County development	-	-	-
Committed to:			
General government	-	-	-
County development	-	-	-
Assigned to:			
General government	-	-	-
Capital projects	-	-	-
Public health	-	45,000	-
Public safety	-	-	31,198
Judiciary and court related	-	-	-
Transportation	111,208	-	-
Unassigned	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total fund balances (deficit)	<u>1,036,391</u>	<u>95,097</u>	<u>31,198</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,277,936</u>	<u>\$ 254,992</u>	<u>\$ 31,648</u>

Special Revenue Funds

Tuberculosis Sanitarium Fund	Senior Citizens Tax Fund	Emergency Management Agency Fund	State's Attorney's Automation Fund	Cooperative Extension Service Fund	GIS Fund
\$ 145,534	\$ 2,168	\$ -	\$ 88	\$ 2,683	\$ 156,591
-	-	-	-	-	100,000
47,225	70,000	-	-	90,781	-
-	-	-	-	-	-
-	-	-	-	-	-
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
\$ 192,759	\$ 72,168	\$ -	\$ 88	\$ 93,464	\$ 256,591
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
47,225	70,000	-	-	90,781	-
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
47,225	70,000	-	-	90,781	-
-	-	-	-	-	-
145,534	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	88	-	-
-	-	-	-	-	-
-	2,168	-	-	2,683	256,591
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
145,534	2,168	-	88	2,683	256,591
\$ 192,759	\$ 72,168	\$ -	\$ 88	\$ 93,464	\$ 256,591

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2012**

	<u>Child Support Maintenance Fund</u>	<u>State's Attorney's State Forfeiture Fund</u>	<u>Sheriff's Drug Forfeiture Fund</u>
ASSETS			
Cash and cash equivalents	\$ 21,062	\$ 18,181	\$ 15,632
Certificates of deposit, at cost	-	-	-
Receivables:			
Property taxes	-	-	-
Grants	-	-	-
Accounts	-	-	-
Due from other funds	-	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 21,062</u>	<u>\$ 18,181</u>	<u>\$ 15,632</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	-	-	-
Unearned revenue - property taxes	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u> </u>	<u> </u>	<u> </u>
Fund balances (deficit):			
Restricted for:			
General government	-	-	-
Tuberculosis Sanitarium	-	-	-
Public health	-	-	-
Public safety	-	-	15,586
Judiciary and court related	21,035	18,092	-
Transportation	-	-	-
County development	-	-	-
Committed to:			
General government	-	-	-
County development	-	-	-
Assigned to:			
General government	-	-	-
Capital projects	-	-	-
Public health	-	-	-
Public safety	-	-	46
Judiciary and court related	27	89	-
Transportation	-	-	-
Unassigned	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total fund balances (deficit)	<u>21,062</u>	<u>18,181</u>	<u>15,632</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 21,062</u>	<u>\$ 18,181</u>	<u>\$ 15,632</u>

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2012**

	<u>Solid Waste Fund</u>	<u>Court Document Storage Fund</u>	<u>Tax Sale Automation Fund</u>
ASSETS			
Cash and cash equivalents	\$ 94,015	\$ 60,988	\$ 22,799
Certificates of deposit, at cost	-	-	-
Receivables:			
Property taxes	-	-	-
Grants	-	-	-
Accounts	123	-	-
Due from other funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 94,138</u>	<u>\$ 60,988</u>	<u>\$ 22,799</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 4,627	\$ 376	\$ -
Due to other funds	-	-	-
Unearned revenue - property taxes	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>4,627</u>	<u>376</u>	<u>-</u>
Fund balances (deficit):			
Restricted for:			
General government	-	-	22,799
Tuberculosis Sanitarium	-	-	-
Public health	69,292	-	-
Public safety	-	-	-
Judiciary and court related	-	60,612	-
Transportation	-	-	-
County development	-	-	-
Committed to:			
General government	-	-	-
County development	-	-	-
Assigned to:			
General government	-	-	-
Capital projects	-	-	-
Public health	20,219	-	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Transportation	-	-	-
Unassigned	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances (deficit)	<u>89,511</u>	<u>60,612</u>	<u>22,799</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 94,138</u>	<u>\$ 60,988</u>	<u>\$ 22,799</u>

Special Revenue Funds

911 Emergency System Fund	Public Safety Complex Communications Equipment Replacement Fund	Historic Sites Motel Tax Fund	Probation Services Fund	Coroner Fees Fund	Law Library Fund
\$ 48,277	\$ 2,620	\$ 5,384	\$ 522,150	\$ 9,365	\$ 35,443
-	-	-	-	-	-
-	-	-	-	-	-
-	14,223	-	-	-	-
72,490	-	-	-	350	-
-	9,600	-	-	-	-
<u>\$ 120,767</u>	<u>\$ 26,443</u>	<u>\$ 5,384</u>	<u>\$ 522,150</u>	<u>\$ 9,715</u>	<u>\$ 35,443</u>
\$ -	\$ -	\$ 1,484	\$ 1,262	\$ -	\$ 1,922
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,484	1,262	-	1,922
-	-	-	-	-	-
-	-	-	-	-	-
-	1,125	-	-	-	-
-	-	-	520,888	-	33,521
-	-	-	-	-	-
-	-	-	-	-	-
-	-	3,900	-	9,704	-
-	-	-	-	-	-
-	-	-	-	11	-
-	-	-	-	-	-
-	-	-	-	-	-
120,767	25,318	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>120,767</u>	<u>26,443</u>	<u>3,900</u>	<u>520,888</u>	<u>9,715</u>	<u>33,521</u>
<u>\$ 120,767</u>	<u>\$ 26,443</u>	<u>\$ 5,384</u>	<u>\$ 522,150</u>	<u>\$ 9,715</u>	<u>\$ 35,443</u>

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2012**

	<u>State's Attorney's Federal Forfeiture Fund</u>	<u>Indemnity Fund</u>	<u>Tax Sale in Error Fund</u>
ASSETS			
Cash and cash equivalents	\$ 7,173	\$ 68,696	\$ 51,691
Certificates of deposit, at cost	-	-	-
Receivables:			
Property taxes	-	-	-
Grants	-	-	-
Accounts	-	-	-
Due from other funds	-	-	-
	<u>7,173</u>	<u>68,696</u>	<u>51,691</u>
TOTAL ASSETS	<u>\$ 7,173</u>	<u>\$ 68,696</u>	<u>\$ 51,691</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	7,100	-	-
Unearned revenue - property taxes	-	-	-
	<u>7,100</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>7,100</u>	<u>-</u>	<u>-</u>
Fund balances (deficit):			
Restricted for:			
General government	-	68,282	51,691
Tuberculosis Sanitarium	-	-	-
Public health	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Transportation	-	-	-
County development	-	-	-
Committed to:			
General government	-	-	-
County development	-	-	-
Assigned to:			
General government	73	414	-
Capital projects	-	-	-
Public health	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Transportation	-	-	-
Unassigned	-	-	-
	<u>73</u>	<u>68,696</u>	<u>51,691</u>
Total fund balances (deficit)	<u>73</u>	<u>68,696</u>	<u>51,691</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 7,173</u>	<u>\$ 68,696</u>	<u>\$ 51,691</u>

Special Revenue Funds

<u>Inmate Benefit Fund</u>	<u>Police Vehicle Fund</u>	<u>Circuit Clerk Operation and Administrative Fund</u>	<u>Total Nonmajor Special Revenue Funds</u>	<u>Capital Projects Fund Airport Capital Improvement Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 22,019	\$ 2,757	\$ 29,384	\$ 1,948,631	\$ 25,062	\$ 1,973,693
-	-	-	900,000	-	900,000
-	-	-	545,896	-	545,896
-	-	-	14,223	37,649	51,872
-	-	-	76,944	-	76,944
-	-	-	9,600	-	9,600
<u>\$ 22,019</u>	<u>\$ 2,757</u>	<u>\$ 29,384</u>	<u>\$ 3,495,294</u>	<u>\$ 62,711</u>	<u>\$ 3,558,005</u>
\$ -	\$ -	\$ -	\$ 85,953	\$ 42,693	\$ 128,646
-	-	-	7,100	-	7,100
-	-	-	545,896	-	545,896
<u>-</u>	<u>-</u>	<u>-</u>	<u>638,949</u>	<u>42,693</u>	<u>681,642</u>
-	-	-	235,282	-	235,282
-	-	-	145,534	-	145,534
-	-	-	119,389	-	119,389
3,565	-	-	20,276	-	20,276
-	-	29,384	759,087	-	759,087
-	-	-	925,183	-	925,183
-	-	-	261,442	-	261,442
-	-	-	9,704	-	9,704
-	-	-	3,900	-	3,900
-	-	-	498	-	498
-	-	-	-	20,018	20,018
-	-	-	65,219	-	65,219
18,454	2,757	-	202,951	-	202,951
-	-	-	116	-	116
-	-	-	111,208	-	111,208
-	-	-	(3,444)	-	(3,444)
<u>22,019</u>	<u>2,757</u>	<u>29,384</u>	<u>2,856,345</u>	<u>20,018</u>	<u>2,876,363</u>
<u>\$ 22,019</u>	<u>\$ 2,757</u>	<u>\$ 29,384</u>	<u>\$ 3,495,294</u>	<u>\$ 62,711</u>	<u>\$ 3,558,005</u>

LOGAN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2012

	<u>Matching Tax Fund</u>	<u>Ambulance Service Fund</u>	<u>Animal Control Fund</u>
REVENUES			
Property taxes and other payments in lieu of taxes	\$ 205,940	\$ 125,462	\$ -
Hotel and historic sites tax	-	-	-
Federal and state operating and capital grants	-	-	-
Fines, fees, forfeitures, and licenses	-	-	90,661
Charges for services	-	-	48,379
Interest and investment income	2,812	-	-
Miscellaneous revenue	41,800	-	3,191
Total revenues	250,552	125,462	142,231
EXPENDITURES			
Current:			
General government	-	-	-
Public health	-	77,650	-
Public safety	-	-	122,319
Judiciary and court related	-	-	-
Transportation	130,884	-	-
County development	-	-	-
Capital outlay	-	36,205	-
Total expenditures	130,884	113,855	122,319
Excess (deficiency) of revenues over expenditures	119,668	11,607	19,912
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
CHANGE IN FUND BALANCE	119,668	11,607	19,912
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	916,723	83,490	11,286
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,036,391	\$ 95,097	\$ 31,198

Special Revenue Funds

Tuberculosis Sanitarium Fund	Senior Citizens Tax Fund	Emergency Management Agency Fund	State's Attorney's Automation Fund	Cooperative Extension Service Fund	GIS Fund
\$ 46,363	\$ 66,957	\$ -	\$ -	\$ 88,268	\$ -
-	-	-	-	-	-
-	-	-	88	-	96,847
-	-	-	-	-	473
-	-	-	-	-	-
<u>46,363</u>	<u>66,957</u>	<u>-</u>	<u>88</u>	<u>88,268</u>	<u>97,320</u>
-	-	-	-	-	-
3,588	-	-	-	-	-
-	-	-	-	-	-
-	66,747	-	-	88,382	12,304
-	-	-	-	-	-
<u>3,588</u>	<u>66,747</u>	<u>-</u>	<u>-</u>	<u>88,382</u>	<u>12,304</u>
<u>42,775</u>	<u>210</u>	<u>-</u>	<u>88</u>	<u>(114)</u>	<u>85,016</u>
-	-	42,690	-	-	-
(43,398)	-	-	-	-	(35,648)
<u>(43,398)</u>	<u>-</u>	<u>42,690</u>	<u>-</u>	<u>-</u>	<u>(35,648)</u>
(623)	210	42,690	88	(114)	49,368
<u>146,157</u>	<u>1,958</u>	<u>(42,690)</u>	<u>-</u>	<u>2,797</u>	<u>207,223</u>
<u>\$ 145,534</u>	<u>\$ 2,168</u>	<u>\$ -</u>	<u>\$ 88</u>	<u>\$ 2,683</u>	<u>\$ 256,591</u>

**LOGAN COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended November 30, 2012**

	Child Support Maintenance Fund	State's Attorney's State Forfeiture Fund	Sheriff's Drug Forfeiture Fund
REVENUES			
Property taxes and other payments in lieu of taxes	\$ -	\$ -	\$ -
Hotel and historic sites tax	-	-	-
Federal and state operating and capital grants	-	-	-
Fines, fees, forfeitures, and licenses	28,682	6,629	-
Charges for services	-	-	-
Interest and investment income	17	-	4
Miscellaneous revenue	-	-	394
Total revenues	28,699	6,629	398
EXPENDITURES			
Current:			
General government	-	-	-
Public health	-	-	-
Public safety	-	-	739
Judiciary and court related	14,002	7,738	-
Transportation	-	-	-
County development	-	-	-
Capital outlay	-	-	-
Total expenditures	14,002	7,738	739
Excess (deficiency) of revenues over expenditures	14,697	(1,109)	(341)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
CHANGE IN FUND BALANCE	14,697	(1,109)	(341)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	6,365	19,290	15,973
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 21,062	\$ 18,181	\$ 15,632

Special Revenue Funds

Court Automation Fund	County Clerk's Document Storage System Fund	Hotel Operators' Occupation Tax Fund	Drug Investigation Fund	Court Security Fund
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	126,554	-	-
-	-	-	-	-
49,150	25,841	-	-	41,816
-	-	-	-	-
-	-	-	-	-
-	-	-	507	-
<u>49,150</u>	<u>25,841</u>	<u>126,554</u>	<u>507</u>	<u>41,816</u>
-	25,434	-	-	-
-	-	-	-	-
-	-	-	3,265	-
31,670	-	-	-	66,084
-	-	-	-	-
-	-	131,899	-	-
21,657	-	-	-	-
<u>53,327</u>	<u>25,434</u>	<u>131,899</u>	<u>3,265</u>	<u>66,084</u>
<u>(4,177)</u>	<u>407</u>	<u>(5,345)</u>	<u>(2,758)</u>	<u>(24,268)</u>
-	-	-	-	27,000
<u>(6,000)</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(6,000)</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>	<u>27,000</u>
(10,177)	(14,593)	(5,345)	(2,758)	2,732
<u>78,075</u>	<u>107,103</u>	<u>1,901</u>	<u>7,169</u>	<u>4,837</u>
<u>\$ 67,898</u>	<u>\$ 92,510</u>	<u>\$ (3,444)</u>	<u>\$ 4,411</u>	<u>\$ 7,569</u>

LOGAN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2012

	<u>Solid Waste Fund</u>	<u>Court Document Storage Fund</u>	<u>Tax Sale Automation Fund</u>
REVENUES			
Property taxes and other payments in lieu of taxes	\$ -	\$ -	\$ -
Hotel and historic sites tax	-	-	-
Federal and state operating and capital grants	-	-	-
Fines, fees, forfeitures, and licenses	89,734	49,171	4,670
Charges for services	-	-	-
Interest and investment income	-	-	-
Miscellaneous revenue	<u>7,684</u>	<u>-</u>	<u>-</u>
Total revenues	<u>97,418</u>	<u>49,171</u>	<u>4,670</u>
EXPENDITURES			
Current:			
General government	-	-	1,489
Public health	94,516	-	-
Public safety	-	-	-
Judiciary and court related	-	62,655	-
Transportation	-	-	-
County development	-	-	-
Capital outlay	<u>-</u>	<u>8,338</u>	<u>-</u>
Total expenditures	<u>94,516</u>	<u>70,993</u>	<u>1,489</u>
Excess (deficiency) of revenues over expenditures	<u>2,902</u>	<u>(21,822)</u>	<u>3,181</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	2,902	(21,822)	3,181
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>86,609</u>	<u>82,434</u>	<u>19,618</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 89,511</u>	<u>\$ 60,612</u>	<u>\$ 22,799</u>

Special Revenue Funds

911 Emergency System Fund	Public Safety Complex Communications Equipment Replacement Fund	Historic Sites Motel Tax Fund	Probation Services Fund	Coroner Fees Fund	Law Library Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	31,644	-	-	-
-	63,985	-	-	-	-
387,887	-	-	101,511	4,685	6,642
-	-	-	-	-	-
64	-	-	-	7	-
<u>332,080</u>	<u>6,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>720,031</u>	<u>70,285</u>	<u>31,644</u>	<u>101,511</u>	<u>4,692</u>	<u>6,642</u>
-	-	-	-	240	-
-	-	-	-	-	-
677,276	62,860	-	-	-	-
-	-	-	61,973	-	6,618
-	-	-	-	-	-
-	-	31,772	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>677,276</u>	<u>62,860</u>	<u>31,772</u>	<u>61,973</u>	<u>240</u>	<u>6,618</u>
<u>42,755</u>	<u>7,425</u>	<u>(128)</u>	<u>39,538</u>	<u>4,452</u>	<u>24</u>
-	9,450	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>9,450</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
42,755	16,875	(128)	39,538	4,452	24
<u>78,012</u>	<u>9,568</u>	<u>4,028</u>	<u>481,350</u>	<u>5,263</u>	<u>33,497</u>
<u>\$ 120,767</u>	<u>\$ 26,443</u>	<u>\$ 3,900</u>	<u>\$ 520,888</u>	<u>\$ 9,715</u>	<u>\$ 33,521</u>

**LOGAN COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended November 30, 2012**

	State's Attorney's Federal Forfeiture Fund	Indemnity Fund	Tax Sale in Error Fund
REVENUES			
Property taxes and other payments in lieu of taxes	\$ -	\$ -	\$ -
Hotel and historic sites tax	-	-	-
Federal and state operating and capital grants	-	-	-
Fines, fees, forfeitures, and licenses	-	5,720	7,274
Charges for services	-	-	-
Interest and investment income	7	32	-
Miscellaneous revenue	-	-	-
Total revenues	<u>7</u>	<u>5,752</u>	<u>7,274</u>
EXPENDITURES			
Current:			
General government	-	-	59
Public health	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Transportation	-	-	-
County development	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>59</u>
Excess (deficiency) of revenues over expenditures	<u>7</u>	<u>5,752</u>	<u>7,215</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	7	5,752	7,215
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>66</u>	<u>62,944</u>	<u>44,476</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 73</u>	<u>\$ 68,696</u>	<u>\$ 51,691</u>

Special Revenue Funds

<u>Inmate Benefit Fund</u>	<u>Police Vehicle Fund</u>	<u>Circuit Clerk Operation and Administrative Fund</u>	<u>Total Nonmajor Special Revenue Funds</u>	<u>Capital Projects Fund Airport Capital Improvement Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ -	\$ -	\$ 532,990	\$ -	\$ 532,990
-	-	-	158,198	-	158,198
-	-	-	63,985	42,693	106,678
-	6,248	9,505	1,012,761	-	1,012,761
51,824	-	-	100,203	-	100,203
-	-	-	3,416	-	3,416
-	-	-	391,956	-	391,956
<u>51,824</u>	<u>6,248</u>	<u>9,505</u>	<u>2,263,509</u>	<u>42,693</u>	<u>2,306,202</u>
-	-	-	27,222	14,628	41,850
-	-	-	175,754	-	175,754
59,135	15,039	-	940,633	-	940,633
-	-	275	251,015	-	251,015
-	-	-	130,884	-	130,884
-	-	-	331,104	-	331,104
-	-	-	66,200	47,649	113,849
<u>59,135</u>	<u>15,039</u>	<u>275</u>	<u>1,922,812</u>	<u>62,277</u>	<u>1,985,089</u>
<u>(7,311)</u>	<u>(8,791)</u>	<u>9,230</u>	<u>340,697</u>	<u>(19,584)</u>	<u>321,113</u>
-	-	-	79,140	15,000	94,140
-	-	-	(100,046)	-	(100,046)
-	-	-	(20,906)	15,000	(5,906)
(7,311)	(8,791)	9,230	319,791	(4,584)	315,207
<u>29,330</u>	<u>11,548</u>	<u>20,154</u>	<u>2,536,554</u>	<u>24,602</u>	<u>2,561,156</u>
<u>\$ 22,019</u>	<u>\$ 2,757</u>	<u>\$ 29,384</u>	<u>\$ 2,856,345</u>	<u>\$ 20,018</u>	<u>\$ 2,876,363</u>

**LOGAN COUNTY, ILLINOIS
MATCHING TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 211,000	\$ 211,000	\$ 205,940	\$ 187,148
Interest and investment income	5,000	5,000	2,812	1,962
Miscellaneous revenue	-	-	41,800	-
	<u>216,000</u>	<u>216,000</u>	<u>250,552</u>	<u>189,110</u>
Total revenues				
EXPENDITURES				
Transportation:				
Federal aid matching expenditures	325,000	325,000	130,884	193,242
Capital outlay	<u>205,000</u>	<u>205,000</u>	-	-
	<u>530,000</u>	<u>530,000</u>	<u>130,884</u>	<u>193,242</u>
Total expenditures				
CHANGE IN FUND BALANCE	<u>\$ (314,000)</u>	<u>\$ (314,000)</u>	119,668	(4,132)
FUND BALANCE AT BEGINNING OF YEAR			<u>916,723</u>	<u>920,855</u>
FUND BALANCE AT END OF YEAR			<u>\$ 1,036,391</u>	<u>\$ 916,723</u>

**LOGAN COUNTY, ILLINOIS
 AMBULANCE SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 Year Ended November 30, 2012
 (With Comparative Actual Amounts for the Year Ended November 30, 2011)**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 127,890	\$ 127,890	\$ 125,462	\$ 130,866
EXPENDITURES				
Public health:				
Ambulance contract	-	-	60,000	60,000
Repairs and maintenance	-	-	17,650	10,166
Total public health expenditures	-	-	77,650	70,166
Capital outlay	146,000	146,000	36,205	35,000
Total expenditures	146,000	146,000	113,855	105,166
OTHER FINANCING SOURCES				
Transfers in	-	-	-	45,000
CHANGE IN FUND BALANCE	<u>\$ (18,110)</u>	<u>\$ (18,110)</u>	11,607	70,700
FUND BALANCE AT BEGINNING OF YEAR			<u>83,490</u>	<u>12,790</u>
FUND BALANCE AT END OF YEAR			<u>\$ 95,097</u>	<u>\$ 83,490</u>

**LOGAN COUNTY, ILLINOIS
ANIMAL CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)**

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Fines, fees, forfeitures, and licenses	\$ 86,000	\$ 86,000	\$ 90,661	\$ 89,032
Charges for services	45,000	45,000	48,379	46,854
Miscellaneous revenue	3,700	3,700	3,191	3,115
Total revenues	<u>134,700</u>	<u>134,700</u>	<u>142,231</u>	<u>139,001</u>
 EXPENDITURES				
Public safety:				
Salaries	49,895	49,895	50,534	48,076
Shelter supplies	4,800	4,800	4,184	4,374
Food supplies	1,000	1,000	143	105
Gas and oil	3,000	3,000	3,761	4,309
Livestock losses	-	-	50	-
Truck repair and maintenance	1,000	1,000	1,621	750
Veterinarian care	4,000	4,000	8,853	4,688
Euthanasia	1,000	1,000	684	2,231
Rabies tags/forms	2,000	2,000	952	908
Building repair and maintenance	4,000	4,000	1,192	3,170
Heat, lights, and power	8,500	8,500	8,268	8,962
Telephone	3,500	3,500	2,750	3,416
Equipment	1,000	1,000	50	627
Group insurance	5,400	5,400	4,134	6,105
Administration	14,000	14,000	3,550	13,967
Office supplies	3,500	3,500	1,880	2,401
Part-time help	29,591	31,091	29,713	28,077
Total public safety related	<u>136,186</u>	<u>137,686</u>	<u>122,319</u>	<u>132,166</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,825</u>
Total expenditures	<u>136,186</u>	<u>137,686</u>	<u>122,319</u>	<u>143,991</u>
 CHANGE IN FUND BALANCE	 <u>\$ (1,486)</u>	 <u>\$ (2,986)</u>	 19,912	 (4,990)
 FUND BALANCE AT BEGINNING OF YEAR			 <u>11,286</u>	 <u>16,276</u>
 FUND BALANCE AT END OF YEAR			 <u>\$ 31,198</u>	 <u>\$ 11,286</u>

LOGAN COUNTY, ILLINOIS
TUBERCULOSIS SANITARIUM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2011</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 47,225	\$ 47,225	\$ 46,363	\$ 48,359
 EXPENDITURES				
Public health:				
Care of patients	<u>3,827</u>	<u>3,827</u>	<u>3,588</u>	<u>3,228</u>
Excess of revenues over expenditures	43,398	43,398	42,775	45,131
 OTHER FINANCING USES				
Transfers out	<u>(43,398)</u>	<u>(43,398)</u>	<u>(43,398)</u>	<u>(43,398)</u>
 CHANGE IN FUND BALANCE	 <u>\$ -</u>	 <u>\$ -</u>	 (623)	 1,733
 FUND BALANCE AT BEGINNING OF YEAR			 <u>146,157</u>	 <u>144,424</u>
 FUND BALANCE AT END OF YEAR			 <u>\$ 145,534</u>	 <u>\$ 146,157</u>

LOGAN COUNTY, ILLINOIS
SENIOR CITIZENS TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2011</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 68,208	\$ 68,208	\$ 66,957	\$ 69,818
EXPENDITURES				
County development:				
Oasis senior citizens	32,340	32,340	31,015	32,378
CIEDC	28,451	28,451	27,285	28,484
Rural Health Partnership	<u>8,809</u>	<u>8,809</u>	<u>8,447</u>	<u>8,819</u>
Total expenditures	<u>69,600</u>	<u>69,600</u>	<u>66,747</u>	<u>69,681</u>
CHANGE IN FUND BALANCE	<u>\$ (1,392)</u>	<u>\$ (1,392)</u>	210	137
FUND BALANCE AT BEGINNING OF YEAR			<u>1,958</u>	<u>1,821</u>
FUND BALANCE AT END OF YEAR			<u>\$ 2,168</u>	<u>\$ 1,958</u>

**LOGAN COUNTY, ILLINOIS
EMERGENCY MANAGEMENT AGENCY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Intergovernmental revenues - grants	\$ -	\$ -	\$ -	\$ 61,919
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,919</u>
EXPENDITURES				
Public safety:				
Director's salary	-	-	-	27,338
Assistant director	-	-	-	16,398
Secretary salary	-	-	-	15,953
Car expenditure	-	-	-	8,364
Utilities	-	-	-	6,777
Conferences	-	-	-	1,142
Minor equipment and warehouse rent	-	-	-	11,454
Supplies	-	-	-	1,992
Repairs and maintenance	-	-	-	2,964
Training	-	-	-	995
Hemp Grant expenses	-	-	-	42,133
Search and rescue	-	-	-	3,276
Group insurance	-	-	-	9,938
Disaster Fund	-	-	-	4,577
Truck maintenance	-	-	-	4,708
Total public safety related	<u>-</u>	<u>-</u>	<u>-</u>	<u>158,009</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,283</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>165,292</u>
Deficiency of revenues over expenditures	-	-	-	(103,373)
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>-</u>	<u>42,690</u>	<u>90,000</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	42,690	(13,373)
FUND DEFICIT AT BEGINNING OF YEAR			<u>(42,690)</u>	<u>(29,317)</u>
FUND BALANCE (DEFICIT) AT END OF YEAR			<u>\$ -</u>	<u>\$ (42,690)</u>

LOGAN COUNTY, ILLINOIS
STATE'S ATTORNEY'S AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u> <u>Actual</u>	<u>2011</u> <u>Actual</u>
REVENUES		
Fines, fees, forfeitures, and licenses	\$ 88	\$ -
 EXPENDITURES		
Judiciary and court related	<u>-</u>	<u>-</u>
 CHANGE IN FUND BALANCE	88	-
 FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 88</u>	<u>\$ -</u>

LOGAN COUNTY, ILLINOIS
COOPERATIVE EXTENSION SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2011</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 89,964	\$ 89,964	\$ 88,268	\$ 105,781
 EXPENDITURES				
County development:				
Payments to Cooperative Extension Service	<u>91,800</u>	<u>91,800</u>	<u>88,382</u>	<u>105,573</u>
 CHANGE IN FUND BALANCE	 <u>\$ (1,836)</u>	 <u>\$ (1,836)</u>	 (114)	 208
 FUND BALANCE AT BEGINNING OF YEAR			 <u>2,797</u>	 <u>2,589</u>
 FUND BALANCE AT END OF YEAR			 <u>\$ 2,683</u>	 <u>\$ 2,797</u>

LOGAN COUNTY, ILLINOIS
GIS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2011</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
GIS fee	\$ 90,000	\$ 90,000	\$ 96,607	\$ 80,389
Data sale	1,000	1,000	240	684
	<hr/>	<hr/>	<hr/>	<hr/>
Total fines, fees, forfeitures, and licenses	91,000	91,000	96,847	81,073
Interest and investment income	<hr/>	<hr/>	<hr/>	<hr/>
	1,000	1,000	473	848
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	92,000	92,000	97,320	81,921
	<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURES				
County development:				
Group insurance	-	-	-	26,042
Professional services	10,000	10,000	100	880
Other GIS services	<hr/>	<hr/>	<hr/>	<hr/>
	20,000	20,000	12,204	5,654
	<hr/>	<hr/>	<hr/>	<hr/>
Total County development	30,000	30,000	12,304	32,576
	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over expenditures	62,000	62,000	85,016	49,345
	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING USES				
Transfers out	<hr/>	<hr/>	<hr/>	<hr/>
	(35,648)	(35,648)	(35,648)	(60,100)
	<hr/>	<hr/>	<hr/>	<hr/>
CHANGE IN FUND BALANCE	<u>\$ 26,352</u>	<u>\$ 26,352</u>	49,368	(10,755)
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCE AT BEGINNING OF YEAR			<hr/>	<hr/>
			207,223	217,978
			<hr/>	<hr/>
FUND BALANCE AT END OF YEAR			<u>\$ 256,591</u>	<u>\$ 207,223</u>

**LOGAN COUNTY, ILLINOIS
CHILD SUPPORT MAINTENANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)**

	2012 <u>Actual</u>	2011 <u>Actual</u>
REVENUES		
Fines, fees, forfeitures, and licenses	\$ 28,682	\$ 20,358
Interest and investment income	<u>17</u>	<u>10</u>
Total revenues	<u>28,699</u>	<u>20,368</u>
 EXPENDITURES		
Judiciary and court related:		
Salaries	14,000	14,000
Other expenditures	<u>2</u>	<u>82</u>
Total expenditures	<u>14,002</u>	<u>14,082</u>
 CHANGE IN FUND BALANCE	14,697	6,286
 FUND BALANCE AT BEGINNING OF YEAR	<u>6,365</u>	<u>79</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 21,062</u>	<u>\$ 6,365</u>

LOGAN COUNTY, ILLINOIS
STATE'S ATTORNEY'S STATE FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u> <u>Actual</u>	<u>2011</u> <u>Actual</u>
REVENUES		
Fines, forfeitures	\$ 6,629	\$ 6,728
Total revenues	<u>6,629</u>	<u>6,728</u>
 EXPENDITURES		
Judiciary and court related:		
Supplies	<u>7,738</u>	<u>-</u>
Total expenditures	<u>7,738</u>	<u>-</u>
 CHANGE IN FUND BALANCE	(1,109)	6,728
 FUND BALANCE AT BEGINNING OF YEAR	<u>19,290</u>	<u>12,562</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 18,181</u>	<u>\$ 19,290</u>

LOGAN COUNTY, ILLINOIS
SHERIFF'S DRUG FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u> <u>Actual</u>	<u>2011</u> <u>Actual</u>
REVENUES		
Interest and investment income	\$ 4	\$ 6
Miscellaneous revenue	<u>394</u>	<u>2,008</u>
Total revenues	<u>398</u>	<u>2,014</u>
 EXPENDITURES		
Public safety:		
Dare promotions	238	119
Dare miscellaneous expense	<u>501</u>	<u>277</u>
Total expenditures	<u>739</u>	<u>396</u>
 CHANGE IN FUND BALANCE	 (341)	 1,618
 FUND BALANCE AT BEGINNING OF YEAR	 <u>15,973</u>	 <u>14,355</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 15,632</u>	 <u>\$ 15,973</u>

**LOGAN COUNTY, ILLINOIS
COURT AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Court automation fee	\$ 40,000	\$ 40,000	\$ 49,150	\$ 48,289
EXPENDITURES				
Judiciary and court related:				
Minor equipment	15,000	15,000	31,670	40,279
Maintenance contract	<u>15,000</u>	<u>15,000</u>	-	-
Total judiciary and court related	30,000	30,000	31,670	40,279
Capital outlay	<u>-</u>	<u>-</u>	<u>21,657</u>	<u>-</u>
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>53,327</u>	<u>40,279</u>
Excess (deficiency) of revenues expenditures	10,000	10,000	(4,177)	8,010
OTHER FINANCING USES				
Transfers out	<u>(6,000)</u>	<u>(6,000)</u>	<u>(6,000)</u>	<u>(6,000)</u>
CHANGE IN FUND BALANCE	<u>\$ 4,000</u>	<u>\$ 4,000</u>	(10,177)	2,010
FUND BALANCE AT BEGINNING OF YEAR			<u>78,075</u>	<u>76,065</u>
FUND BALANCE AT END OF YEAR			<u>\$ 67,898</u>	<u>\$ 78,075</u>

LOGAN COUNTY, ILLINOIS
COUNTY CLERK'S DOCUMENT STORAGE SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>			
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>2011</u> <u>Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Recording fee	\$ 25,000	\$ 25,000	\$ 20,459	\$ 20,232
GIS fee	4,000	4,000	5,382	3,130
	<u>29,000</u>	<u>29,000</u>	<u>25,841</u>	<u>23,362</u>
Total revenues				
EXPENDITURES				
General government:				
Salary clerks	8,000	8,000	9,231	1,284
Computerization costs	45,000	45,000	16,203	57,619
	<u>53,000</u>	<u>53,000</u>	<u>25,434</u>	<u>58,903</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	(24,000)	(24,000)	407	(35,541)
OTHER FINANCING USES				
Transfer out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(17,000)</u>
CHANGE IN FUND BALANCE	<u>\$ (39,000)</u>	<u>\$ (39,000)</u>	(14,593)	(52,541)
FUND BALANCE AT BEGINNING OF YEAR			<u>107,103</u>	<u>159,644</u>
FUND BALANCE AT END OF YEAR			<u>\$ 92,510</u>	<u>\$ 107,103</u>

LOGAN COUNTY, ILLINOIS
HOTEL OPERATORS' OCCUPATION TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2011</u>
	<u>Budget</u>	<u>Budget</u>		<u>Actual</u>
REVENUES				
Hotel and historic sites tax:				
County hotel tax	\$ 119,000	\$ 134,500	\$ 126,554	\$ 129,610
Total revenues	<u>119,000</u>	<u>134,500</u>	<u>126,554</u>	<u>129,610</u>
EXPENDITURES				
County development:				
Administration	2,500	2,500	131,899	124,265
Brochures	3,000	3,000	-	-
Maintenance	500	500	-	-
Meeting expense	2,900	2,900	-	-
Salaries	61,600	61,600	-	-
Payroll taxes	8,000	8,000	-	-
Postage	1,500	1,500	-	-
Telephone	900	900	-	-
Supplies and printing	1,200	1,200	-	-
Rent	4,020	4,020	-	-
Convention marketing	1,000	1,000	-	-
Office equipment	250	250	-	-
Mileage and conference	2,700	2,700	-	-
Other	-	15,500	-	-
Special projects	13,640	13,640	-	-
Bookkeeping	5,900	5,900	-	-
Membership dues	2,090	2,090	-	-
Historical tour	800	800	-	-
Historic site expenditure	3,500	3,500	-	-
Services	3,000	3,000	-	-
Total expenditures	<u>119,000</u>	<u>134,500</u>	<u>131,899</u>	<u>124,265</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(5,345)	5,345
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>1,901</u>	<u>(3,444)</u>
FUND BALANCE (DEFICIT) AT END OF YEAR			<u>\$ (3,444)</u>	<u>\$ 1,901</u>

LOGAN COUNTY, ILLINOIS
DRUG INVESTIGATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>			
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>2011</u> <u>Actual</u>
REVENUES				
Miscellaneous revenue	\$ 500	\$ 500	\$ 507	\$ 1,092
EXPENDITURES				
Public safety:				
Drug investigation/training	<u>5,000</u>	<u>5,000</u>	<u>3,265</u>	<u>1,959</u>
Deficiency of revenues over expenditures	(4,500)	(4,500)	(2,758)	(867)
OTHER FINANCING SOURCES				
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,000</u>
CHANGE IN FUND BALANCE	<u>\$ (4,500)</u>	<u>\$ (4,500)</u>	(2,758)	7,133
FUND BALANCE AT BEGINNING OF YEAR			<u>7,169</u>	<u>36</u>
FUND BALANCE AT END OF YEAR			<u>\$ 4,411</u>	<u>\$ 7,169</u>

**LOGAN COUNTY, ILLINOIS
COURT SECURITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Court service fees	\$ 45,000	\$ 45,000	\$ 41,816	\$ 44,369
EXPENDITURES				
Judiciary and court related:				
Courtroom supplies	7,000	7,000	165	-
Courthouse deputies - sheriff	60,985	60,985	58,494	58,163
Courthouse deputies - civilian	8,500	8,500	7,425	7,950
Total expenditures	<u>76,485</u>	<u>76,485</u>	<u>66,084</u>	<u>66,113</u>
Deficiency of revenues over expenditures	(31,485)	(31,485)	(24,268)	(21,744)
OTHER FINANCING SOURCES				
Transfers in	<u>27,000</u>	<u>27,000</u>	<u>27,000</u>	<u>15,000</u>
CHANGE IN FUND BALANCE	<u>\$ (4,485)</u>	<u>\$ (4,485)</u>	2,732	(6,744)
FUND BALANCE AT BEGINNING OF YEAR			<u>4,837</u>	<u>11,581</u>
FUND BALANCE AT END OF YEAR			<u>\$ 7,569</u>	<u>\$ 4,837</u>

LOGAN COUNTY, ILLINOIS
SOLID WASTE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Fines, fees, forfeitures, and licenses:				
Assessments	\$ 89,049	\$ 89,049	\$ 89,484	\$ 88,614
Fees	250	250	250	250
Total fines, fees, forfeitures, and licenses	89,299	89,299	89,734	88,864
Miscellaneous revenue	7,000	7,000	7,684	6,328
Total revenues	<u>96,299</u>	<u>96,299</u>	<u>97,418</u>	<u>95,192</u>
EXPENDITURES				
Public health:				
Coordinator salary	31,000	31,000	39,754	36,499
Postage	175	175	140	114
Office supplies	100	100	45	-
Truck repair	2,500	2,500	3,899	4,224
Printing	100	100	-	-
Auto mileage	100	100	-	-
Advertising/legal notices	100	100	-	60
Committee expenditures	650	650	410	650
Education (dues, subscriptions, conferences)	200	200	35	-
Telephone	600	600	595	589
Container maintenance	1,000	1,000	-	-
Process and transport	25,930	25,930	30,000	21,386
Materials, miscellaneous	100	100	524	387
Container rent	1,800	1,800	1,800	2,300
Hired collectors	8,880	8,880	7,718	8,174
Payroll taxes	5,819	5,819	-	-
Truck reserve expenditures	3,000	3,000	-	-
Fuel and expenditures	8,000	8,000	8,839	8,601
Administration expenditures	60	60	-	-
Trailer expense	50	50	-	-
Waste management	-	-	757	-
Insurance	5,674	5,674	-	-
Total expenditures	<u>95,838</u>	<u>95,838</u>	<u>94,516</u>	<u>82,984</u>
CHANGE IN FUND BALANCE	<u>\$ 461</u>	<u>\$ 461</u>	2,902	12,208
FUND BALANCE AT BEGINNING OF YEAR			<u>86,609</u>	<u>74,401</u>
FUND BALANCE AT END OF YEAR			<u>\$ 89,511</u>	<u>\$ 86,609</u>

**LOGAN COUNTY, ILLINOIS
 COURT DOCUMENT STORAGE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 Year Ended November 30, 2012
 (With Comparative Actual Amounts for the Year Ended November 30, 2011)**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Electronic storage fees	\$ 40,000	\$ 40,000	\$ 49,171	\$ 48,186
EXPENDITURES				
Judiciary and court related:				
Deputy clerk salary	-	-	31,690	34,600
Electronic storage costs	40,000	40,000	30,965	19,252
Total judiciary and court related	40,000	40,000	62,655	53,852
Capital outlay	-	-	8,338	-
Total expenditures	40,000	40,000	70,993	53,852
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(21,822)	(5,666)
FUND BALANCE AT BEGINNING OF YEAR			<u>82,434</u>	<u>88,100</u>
FUND BALANCE AT END OF YEAR			<u>\$ 60,612</u>	<u>\$ 82,434</u>

LOGAN COUNTY, ILLINOIS
TAX SALE AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>			
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>2011</u> <u>Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Tax sale fee	\$ 4,000	\$ 4,000	\$ 4,670	\$ 5,394
 EXPENDITURES				
General government:				
Automation costs	<u>3,000</u>	<u>3,000</u>	<u>1,489</u>	<u>-</u>
 CHANGE IN FUND BALANCE	<u>\$ 1,000</u>	<u>\$ 1,000</u>	3,181	5,394
 FUND BALANCE AT BEGINNING OF YEAR			<u>19,618</u>	<u>14,224</u>
 FUND BALANCE AT END OF YEAR			<u>\$ 22,799</u>	<u>\$ 19,618</u>

LOGAN COUNTY, ILLINOIS
911 EMERGENCY SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>	<u>2011</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Federal and state operating and capital grants	\$ -	\$ 144,968
Fines, forfeitures, and licenses	387,887	340,105
Interest and investment income	64	87
Miscellaneous revenue	<u>332,080</u>	<u>316,269</u>
Total revenues	<u>720,031</u>	<u>801,429</u>
 EXPENDITURES		
Public safety:		
Salaries and benefits	551,744	567,587
Telecommunications	70,091	75,570
Equipment maintenance	9,961	12,016
Conference and training	1,780	6,526
Consultant fees	8,304	10,888
Office and other	<u>35,396</u>	<u>192,886</u>
Total public safety expenditures	677,276	865,473
Capital outlay	<u>-</u>	<u>7,283</u>
Total expenditures	<u>677,276</u>	<u>872,756</u>
 CHANGE IN FUND BALANCE	 42,755	 (71,327)
 FUND BALANCE AT BEGINNING OF YEAR	 <u>78,012</u>	 <u>149,339</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 120,767</u>	 <u>\$ 78,012</u>

LOGAN COUNTY, ILLINOIS
PUBLIC SAFETY COMPLEX COMMUNICATIONS EQUIPMENT REPLACEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>			
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>2011</u> <u>Actual</u>
REVENUES				
Federal and state operating and capital grants	\$ -	\$ -	\$ 63,985	\$ 29,824
Miscellaneous revenue	<u>6,000</u>	<u>6,000</u>	<u>6,300</u>	<u>-</u>
Total revenues	<u>6,000</u>	<u>6,000</u>	<u>70,285</u>	<u>29,824</u>
EXPENDITURES				
Public safety:				
Replacement of equipment	13,200	13,200	13,097	18,123
Grant noncapital expenditures	-	-	49,763	29,824
Total expenditures	<u>13,200</u>	<u>13,200</u>	<u>62,860</u>	<u>47,947</u>
Excess (deficiency) of revenues over expenditures	(7,200)	(7,200)	7,425	(18,123)
OTHER FINANCING SOURCES				
Transfers in	<u>9,450</u>	<u>9,450</u>	<u>9,450</u>	<u>9,000</u>
CHANGE IN FUND BALANCE	<u>\$ 2,250</u>	<u>\$ 2,250</u>	16,875	(9,123)
FUND BALANCE AT BEGINNING OF YEAR			<u>9,568</u>	<u>18,691</u>
FUND BALANCE AT END OF YEAR			<u>\$ 26,443</u>	<u>\$ 9,568</u>

**LOGAN COUNTY, ILLINOIS
HISTORIC SITES MOTEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Hotel and historic sites tax:				
Main Street	\$ 13,000	\$ 13,000	\$ -	\$ -
Historic site revenue	<u>13,000</u>	<u>13,000</u>	<u>31,644</u>	<u>32,406</u>
Total revenues	<u>26,000</u>	<u>26,000</u>	<u>31,644</u>	<u>32,406</u>
EXPENDITURES				
County development:				
Historic site operations	13,450	13,450	13,450	14,500
Main Street	<u>13,000</u>	<u>13,000</u>	<u>18,322</u>	<u>15,095</u>
Total expenditures	<u>26,450</u>	<u>26,450</u>	<u>31,772</u>	<u>29,595</u>
CHANGE IN FUND BALANCE	<u>\$ (450)</u>	<u>\$ (450)</u>	(128)	2,811
FUND BALANCE AT BEGINNING OF YEAR			<u>4,028</u>	<u>1,217</u>
FUND BALANCE AT END OF YEAR			<u>\$ 3,900</u>	<u>\$ 4,028</u>

LOGAN COUNTY, ILLINOIS
PROBATION SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>	<u>2011</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, forfeitures, and licenses:		
Probation fees	\$ 101,511	\$ 106,208
 EXPENDITURES		
Judiciary and court related:		
Probation fee expense	<u>61,973</u>	<u>28,113</u>
 CHANGE IN FUND BALANCE	39,538	78,095
 FUND BALANCE AT BEGINNING OF YEAR	<u>481,350</u>	<u>403,255</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 520,888</u>	<u>\$ 481,350</u>

LOGAN COUNTY, ILLINOIS
CORONER FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>	<u>2011</u>
REVENUES		
Fines, forfeitures, and licenses:		
Coroner fees	\$ 4,685	\$ 5,259
Interest	<u>7</u>	<u>4</u>
Total revenues	4,692	5,263
 EXPENDITURES		
General government	<u>240</u>	<u>-</u>
 CHANGE IN FUND BALANCE	4,452	5,263
 FUND BALANCE AT BEGINNING OF YEAR	<u>5,263</u>	<u>-</u>
 FUND BALANCE AT END OF YEAR	<u><u>\$ 9,715</u></u>	<u><u>\$ 5,263</u></u>

LOGAN COUNTY, ILLINOIS
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u> <u>Actual</u>	<u>2011</u> <u>Actual</u>
REVENUES		
Fines, forfeitures, and licenses:		
Law library fees	\$ 6,642	\$ 7,380
 EXPENDITURES		
Judiciary and court related:		
Law library expense	<u>6,618</u>	<u>7,417</u>
 CHANGE IN FUND BALANCE	 24	 (37)
 FUND BALANCE AT BEGINNING OF YEAR	 <u>33,497</u>	 <u>33,534</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 33,521</u>	 <u>\$ 33,497</u>

LOGAN COUNTY, ILLINOIS
STATE'S ATTORNEY'S FEDERAL FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u>	<u>2011</u>
	Actual	Actual
REVENUES		
Interest and investment income	\$ 7	\$ 11
 EXPENDITURES	 _____ -	 _____ -
 CHANGE IN FUND BALANCE	 7	 11
 FUND BALANCE AT BEGINNING OF YEAR	 _____ 66	 _____ 55
 FUND BALANCE AT END OF YEAR	 <u> \$ 73</u>	 <u> \$ 66</u>

**LOGAN COUNTY, ILLINOIS
INDEMNITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)**

	<u>2012</u>	<u>2011</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, forfeitures, and licenses:		
Indemnity fees	\$ 5,720	\$ 6,722
Interest and investment income	<u>32</u>	<u>27</u>
Total revenues	5,752	6,749
 EXPENDITURES		
General government:		
Indemnity Fund expenditures	<u>-</u>	<u>-</u>
 CHANGE IN FUND BALANCE	5,752	6,749
 FUND BALANCE AT BEGINNING OF YEAR	<u>62,944</u>	<u>56,195</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 68,696</u>	<u>\$ 62,944</u>

LOGAN COUNTY, ILLINOIS
TAX SALE IN ERROR FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u> <u>Actual</u>	<u>2011</u> <u>Actual</u>
REVENUES		
Fines, forfeitures, and licenses:		
Sale fees	\$ 7,274	\$ 5,168
 EXPENDITURES		
General government	59	-
 CHANGE IN FUND BALANCE	7,215	5,168
 FUND BALANCE AT BEGINNING OF YEAR	44,476	39,308
 FUND BALANCE AT END OF YEAR	\$ 51,691	\$ 44,476

**LOGAN COUNTY, ILLINOIS
INMATE BENEFIT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)**

	<u>2012</u>	<u>2011</u>
REVENUES		
Charges for services:		
Phone income	\$ 51,824	\$ 47,756
Commissary sales	-	8,495
Miscellaneous	-	25
	<u>51,824</u>	<u>56,276</u>
Total revenues		
	<u>51,824</u>	<u>56,276</u>
 EXPENDITURES		
Public safety:		
Inmate and commissary supplies	59,135	673
Noncapital equipment and repairs	-	16,346
Miscellaneous	-	35,259
	<u>59,135</u>	<u>52,278</u>
Total expenditures		
	<u>59,135</u>	<u>52,278</u>
 CHANGE IN FUND BALANCE	 (7,311)	 3,998
 FUND BALANCE AT BEGINNING OF YEAR	 <u>29,330</u>	 <u>25,332</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 22,019</u>	 <u>\$ 29,330</u>

**LOGAN COUNTY, ILLINOIS
POLICE VEHICLE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)**

	<u>2012</u>	<u>2011</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, fees, forfeitures, and licenses:		
Vehicle fees	\$ 6,248	\$ 14,958
	<u> </u>	<u> </u>
EXPENDITURES		
Public safety:		
Vehicle fee disbursements	15,039	12,413
	<u> </u>	<u> </u>
OTHER FINANCING SOURCES		
Proceeds from sale of capital assets	-	3,000
	<u> </u>	<u> </u>
CHANGE IN FUND BALANCE	(8,791)	5,545
FUND BALANCE AT BEGINNING OF YEAR	<u>11,548</u>	<u>6,003</u>
FUND BALANCE AT END OF YEAR	<u>\$ 2,757</u>	<u>\$ 11,548</u>

LOGAN COUNTY, ILLINOIS
CIRCUIT CLERK OPERATION AND ADMINISTRATIVE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)

	<u>2012</u> <u>Actual</u>	<u>2011</u> <u>Actual</u>
REVENUES		
Fines, fees, forfeitures, and licenses:		
Court supervision fees	\$ 9,505	\$ 9,320
 EXPENDITURES		
Judiciary and court related:		
Court supervision disbursements	<u>275</u>	<u>3,853</u>
 CHANGE IN FUND BALANCE	 9,230	 5,467
 FUND BALANCE AT BEGINNING OF YEAR	 <u>20,154</u>	 <u>14,687</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 29,384</u>	 <u>\$ 20,154</u>

**LOGAN COUNTY, ILLINOIS
AIRPORT CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2012
(With Comparative Actual Amounts for the Year Ended November 30, 2011)**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Federal and state operating grants	\$ -	\$ -	\$ 42,693	\$ 42,556
EXPENDITURES				
General government:				
Airport improvement projects	15,000	15,000	14,628	20,238
Capital outlay	<u>-</u>	<u>-</u>	<u>47,649</u>	<u>42,556</u>
Total expenditures	<u>15,000</u>	<u>15,000</u>	<u>62,277</u>	<u>62,794</u>
Deficiency of revenues over expenditures	(15,000)	(15,000)	(19,584)	(20,238)
OTHER FINANCING SOURCES				
Transfers in	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(4,584)	(5,238)
FUND BALANCE AT BEGINNING OF YEAR			<u>24,602</u>	<u>29,840</u>
FUND BALANCE AT END OF YEAR			<u>\$ 20,018</u>	<u>\$ 24,602</u>

AGENCY FUNDS

Funds consisting of resources received and held by the governmental unit as agent. Agency Funds are fiduciary fund types.

Following are the individual Agency Funds:

Circuit Clerk's Courts Fund - To function as a clearing account for the operations of the Office of the Circuit Clerk. Clerk's fees, fines, and bail bond deposits and other deposits are received by the fund and retained until proper disposition of the funds is determined.

Circuit Clerk's Child Support and Alimony Fund - To account for the collection and distribution of court-ordered child support and alimony payments.

County Clerk's Fund - To function as a clearing account for the operation of the Office of the County Clerk.

Inmates Fund - To account for amounts held for County jail inmates.

State's Attorney's Fund - To function as a clearing account for the operations of the Office of the State's Attorney.

Probation Fund - To account for funds received as a condition of probation for individuals under the supervision of the County Probation Office.

Payroll Clearing Fund - To account for the payment of salaries and wages to County employees from various County funds.

Authorized Agent Fund - To function as a clearing account for retirement contributions withheld from employee earnings.

Trust Fund for Estates - To account for the deposit of unclaimed money from decedents' estates and the distribution of such amounts as required by law.

Township Motor Fuel Tax Fund - To account for the collection and distribution of State motor fuel tax allotments for the townships of the County.

Township Bridge Program Fund - To account for the collection of State allotments to townships for bridge construction projects in the County.

Inheritance Tax Fund - To account for collections of State inheritance taxes assessed and their remittance to the State Treasurer.

County Collector's Tax Fund - To account for the collection and distribution of property taxes to the various taxing bodies of the County.

Regional Planning Commission Fund - To account for the activities of the Regional Planning Commission.

**LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2012**

	<u>Balance, November 30, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, November 30, 2012</u>
CIRCUIT CLERK'S COURTS FUND				
Assets:				
Cash and cash equivalents	\$ 190,326	\$ 1,945,697	\$ 1,958,013	\$ 178,010
Certificates of deposit, at cost	<u>65,000</u>	<u>-</u>	<u>-</u>	<u>65,000</u>
	<u>\$ 255,326</u>	<u>\$ 1,945,697</u>	<u>\$ 1,958,013</u>	<u>\$ 243,010</u>
Liabilities:				
Bail bonds outstanding	\$ 208,610	\$ 388,206	\$ 398,837	\$ 197,979
Due to other governments	<u>46,716</u>	<u>1,761,784</u>	<u>1,763,469</u>	<u>45,031</u>
	<u>\$ 255,326</u>	<u>\$ 2,149,990</u>	<u>\$ 2,162,306</u>	<u>\$ 243,010</u>
 CIRCUIT CLERK'S CHILD SUPPORT AND ALIMONY FUND				
Assets:				
Cash and cash equivalents	<u>\$ -</u>	<u>\$ 575,752</u>	<u>\$ 575,752</u>	<u>\$ -</u>
Liabilities:				
Due to others	<u>\$ -</u>	<u>\$ 575,752</u>	<u>\$ 575,752</u>	<u>\$ -</u>
 COUNTY CLERK'S FUND				
Assets:				
Cash and cash equivalents	\$ 53,799	\$ 961,976	\$ 978,801	\$ 36,974
Stamp inventory, at cost	<u>24,243</u>	<u>80,000</u>	<u>85,458</u>	<u>18,785</u>
	<u>\$ 78,042</u>	<u>\$ 1,041,976</u>	<u>\$ 1,064,259</u>	<u>\$ 55,759</u>
Liabilities:				
Due to others	\$ 70,298	\$ 1,027,778	\$ 1,045,842	\$ 52,234
Due to other governments	<u>7,744</u>	<u>34,013</u>	<u>38,232</u>	<u>3,525</u>
	<u>\$ 78,042</u>	<u>\$ 1,061,791</u>	<u>\$ 1,084,074</u>	<u>\$ 55,759</u>

**LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2012**

	Balance, November 30, 2011	Additions	Deductions	Balance, November 30, 2012
INMATES FUND				
Assets:				
Cash and cash equivalents	<u>\$ 23,588</u>	<u>\$ 441,893</u>	<u>\$ 456,576</u>	<u>\$ 8,905</u>
Liabilities:				
Due to others	<u>\$ 23,588</u>	<u>\$ 441,893</u>	<u>\$ 456,576</u>	<u>\$ 8,905</u>
STATE'S ATTORNEY'S FUND				
Assets:				
Cash and cash equivalents	<u>\$ 1,172</u>	<u>\$ 815</u>	<u>\$ 370</u>	<u>\$ 1,617</u>
Liabilities:				
Due to others	<u>\$ 1,172</u>	<u>\$ 815</u>	<u>\$ 370</u>	<u>\$ 1,617</u>
PROBATION FUND				
Assets:				
Cash and cash equivalents	<u>\$ 38,956</u>	<u>\$ 11</u>	<u>\$ 38,967</u>	<u>\$ -</u>
Certificates of deposit, at cost	<u>-</u>	<u>38,860</u>	<u>-</u>	<u>38,860</u>
	<u>\$ 38,956</u>	<u>\$ 38,871</u>	<u>\$ 38,967</u>	<u>\$ 38,860</u>
Liabilities:				
Due to others	<u>\$ 38,956</u>	<u>\$ 38,871</u>	<u>\$ 38,967</u>	<u>\$ 38,860</u>
PAYROLL CLEARING FUND				
Assets:				
Cash and cash equivalents	<u>\$ 13,651</u>	<u>\$ 9,078,456</u>	<u>\$ 9,073,020</u>	<u>\$ 19,087</u>
Liabilities:				
Due to others	<u>\$ 13,651</u>	<u>\$ 9,078,456</u>	<u>\$ 9,073,020</u>	<u>\$ 19,087</u>
AUTHORIZED AGENT FUND				
Assets:				
Cash and cash equivalents	<u>\$ 677</u>	<u>\$ 1,057,971</u>	<u>\$ 965,810</u>	<u>\$ 92,838</u>
Liabilities:				
Due to others	<u>\$ 677</u>	<u>\$ 1,057,971</u>	<u>\$ 965,810</u>	<u>\$ 92,838</u>

**LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2012**

	Balance, November 30, <u>2011</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2012</u>
TRUST FUND FOR ESTATES				
Assets:				
Cash and cash equivalents	\$ 10,040	\$ 4	\$ 1,383	\$ 8,661
Liabilities:				
Due to others	\$ 10,040	\$ 4	\$ 1,383	\$ 8,661
 TOWNSHIP MOTOR FUEL TAX FUND				
Assets:				
Cash and cash equivalents	\$ 84,194	\$ 1,502,765	\$ 1,351,149	\$ 235,810
Certificates of deposit, at cost	800,000	-	50,000	750,000
Interest and other receivables	95,335	87,842	95,335	87,842
	<u>\$ 979,529</u>	<u>\$ 1,590,607</u>	<u>\$ 1,496,484</u>	<u>\$ 1,073,652</u>
Liabilities:				
Accounts payable	\$ 86,184	\$ 50,627	\$ 86,184	\$ 50,627
Due to township road districts	893,345	1,365,594	1,235,914	1,023,025
	<u>\$ 979,529</u>	<u>\$ 1,416,221</u>	<u>\$ 1,322,098</u>	<u>\$ 1,073,652</u>
 TOWNSHIP BRIDGE PROGRAM FUND				
Assets:				
Cash and cash equivalents	\$ 186,386	\$ 50,230	\$ 188,936	\$ 47,680
Certificates of deposit, at cost	50,000	-	50,000	-
Interest and other receivables	230	112,420	230	112,420
	<u>\$ 236,616</u>	<u>\$ 162,650</u>	<u>\$ 239,166</u>	<u>\$ 160,100</u>
Liabilities:				
Accounts payable	\$ 75,965	\$ -	\$ 75,965	\$ -
Due to township road districts	160,651	112,420	112,971	160,100
	<u>\$ 236,616</u>	<u>\$ 112,420</u>	<u>\$ 188,936</u>	<u>\$ 160,100</u>

LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2012

	Balance, November 30, <u>2011</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2012</u>
INHERITANCE TAX FUND				
Assets:				
Cash and cash equivalents	\$ -	\$ 42,387	\$ 42,387	\$ -
Liabilities:				
Due to other governments	\$ -	\$ 42,387	\$ 42,387	\$ -
 COUNTY COLLECTOR'S TAX FUND				
Assets:				
Cash and cash equivalents	\$ 26,610	\$ 36,081,613	\$ 36,074,485	\$ 33,738
Liabilities:				
Accounts payable	\$ 1,056	\$ -	\$ 131	\$ 925
Due to taxing bodies	25,554	36,081,613	36,074,354	32,813
	<u>\$ 26,610</u>	<u>\$ 36,081,613</u>	<u>\$ 36,074,485</u>	<u>\$ 33,738</u>
 REGIONAL PLANNING COMMISSION FUND				
Assets:				
Cash and cash equivalents	\$ 72,338	\$ 50,975	\$ 48,739	\$ 74,574
Liabilities:				
Accounts payable	\$ -	\$ 2,800	\$ -	\$ 2,800
Due to other governments	72,338	50,975	51,539	71,774
	<u>\$ 72,338</u>	<u>\$ 53,775</u>	<u>\$ 51,539</u>	<u>\$ 74,574</u>

LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2012

	Balance, November 30, <u>2011</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2012</u>
TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash and cash equivalents	\$ 701,737	\$ 51,790,545	\$ 51,754,388	\$ 737,894
Certificates of deposit, at cost	915,000	38,860	100,000	853,860
Interest and other receivables	95,565	200,262	95,565	200,262
Stamp inventory, at cost	24,243	80,000	85,458	18,785
	<u>\$ 1,736,545</u>	<u>\$ 52,109,667</u>	<u>\$ 52,035,411</u>	<u>\$ 1,810,801</u>
Liabilities:				
Accounts payable	\$ 163,205	\$ 53,427	\$ 162,280	\$ 54,352
Bail bonds outstanding	208,610	388,206	398,837	197,979
Due to township road districts	1,053,996	1,478,014	1,348,885	1,183,125
Due to taxing bodies	25,554	36,081,613	36,074,354	32,813
Due to others	158,382	12,221,540	12,157,720	222,202
Due to other governments	126,798	1,889,159	1,895,627	120,330
	<u>\$ 1,736,545</u>	<u>\$ 52,111,959</u>	<u>\$ 52,037,703</u>	<u>\$ 1,810,801</u>